

# The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 15, 1876. { Register  
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART III.

Advertisements and Notices by Private Individuals and Corporations.

Central Provinces Gazetteer—Edition of 1870  
in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta; Thacker, Vining & Co., Bombay; or to Superintendent, Chief Commissioner's Office, Nagpur.

### PROMISSORY NOTES.

#### Lost or Stolen.

A four per cent. Government Promissory Note No. ~~064320~~<sup>064321</sup> of 1865, dated 1st May 1865, for Rs. 25,000, standing in the name of my client Sah Faqir Chand. Interest realized by me for 21st half year up to 31st October 1875, from the Patna Treasury. A reward of Rs. 100 will be

given to him who may give such information that may lead to the discovery of the paper.

JAYANÁRÁYANA VÁJAPAJI.

*Attorney for Sah Faqir Chand.*

PATNA CITY,  
The 3rd April 1876. }

#### Stolen

The Government Promissory Notes, No. 060464 of the 4 per cent. of 1865 for Rs. 500, No. 059217 of the 4 per cent. of 1865 for Rs. 900, No. 060053 of the 4 per cent. of 1865 for Rs. 600, originally standing in the name of the National Bank of India, Limited, and last endorsed to Octavius Steel, the proprietor, by whom they were never endorsed to any other person. Payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicates in favor of the proprietor.

OCTAVIUS STEEL,  
14, Old Court House Street.



# The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 22, 1876. { Register  
No. 33.

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## PART III.

Advertisements and Notices by Private Individuals and Corporations.

### NOTICE.

Notice is hereby given that the partnership heretofore existing between Alexander Robb Cox and Robert Steel, trading in Calcutta under the style or firm of Cox, Steel & Co., was dissolved by mutual consent as on and from 31st December 1875.

Dated this 21st day of April 1876.

Referring to the foregoing, I beg to give notice that in consequence of the retirement of my senior partner, Mr. A. R. Cox, the business hitherto conducted by the firm of Cox, Steel & Co. will be carried on in future by me under the style of R. Steel & Co.

Mr. Chas. Cowpar will sign the firm per procuration.

CALCUTTA, } ROBERT STEEL.  
21st April 1876. }

### PROMISSORY NOTES.

#### Lost or Stolen.

A four per cent. Government Promissory Note No. 064491 of 1865, dated 1st May 1865, for Rs. 25,000, standing in the name of my client Sah Faqir Chand. Interest realized by me for 21st half year up to 31st October 1875, from the Patna Treasury. A reward of Rs. 100 will be given to him who may give such information that may lead to the discovery of the paper.

JAYANÁRAYANA VÁJAPAJI.

Attorney for Sah Faqir Chand.

PATNA CITY, }  
The 3rd April 1876. }

#### Lost, Stolen or Destroyed.

The Government Promissory Notes No. 28808 of 1854-55 of the 4 per cent. loan of the 30th June 1854 for Company's Rupees 500 (five hundred), originally standing in the name of the

Municipal Commissioners for the town of Madras, and No. 1873 of 8739 of 1854-55 of the 5 per cent. Public Works Loan of the 12th March 1855 for Company's Rupees 1,000 (one thousand), originally standing in the name of Pemabhoy Hemchund and respectively last standing in the name of M. Iyahasawmy Moodelliar, the proprietor, by whom they were never endorsed to any other person. Payment of the above Notes and of interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for issue of duplicate Notes in favor of the proprietor.

M. I. KRISTNASAWMY MOODELLIAR,  
Administrator to the Estate of the said  
M. Iyahasawmy Moodelliar, deceased and residing  
at No. 145, Mint Street, Black Town.

MADRAS, }  
8th April 1876. }

#### Stolen

The Government Promissory Notes, No. 060464 of the 4 per cent. of 1865 for Rs. 500, No. 059217 of the 4 per cent. of 1865 for Rs. 900, No. 060053 of the 4 per cent. of 1865 for Rs. 600, originally standing in the name of the National Bank of India, Limited, and last endorsed to Octavius Steel, the proprietor, by whom they were never endorsed to any other person. Payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicates in favor of the proprietor.

OCTAVIUS STEEL,  
14, Old Court House Street.

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# The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 29, 1876.

{ Register  
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART III.

Advertisements and Notices by Private Individuals and Corporations.

### NOTICE.

In pursuance of Section 42 of Act XXVIII of 1866, Notice is hereby given that all persons having claims against the Estate of the late Henry Stainforth, a retired Member of Her Majesty's Bengal Civil Service, formerly of Ranchee, in the Province of Chota Nagpore, should send the particulars of the same to the undersigned on or before the 31st day of August next, after which date no claims will be admitted, and the assets of the Estate will be distributed amongst the persons entitled to them.

BERNERS, SANDERSON & UPTON,  
*Solicitors for the Executors.*

*The 22nd April 1876.*

### PROMISSORY NOTES.

#### Lost or Stolen.

A four per cent. Government Promissory Note No. ~~064301~~<sup>064301</sup> of 1865, dated 1st May 1865, for Rs. 25,000, standing in the name of my client Sah Faqir Chand. Interest realized by me for 2 1/2 years up to 31st October 1875, from the Patna Treasury. A reward of Rs. 100 will be given to him who may give such information that may lead to the discovery of the paper.

JAYANÁRAYANA VÁJAPAJI.

*Attorney for Sah Faqir Chand.*

PATNA CITY, }  
*The 3rd April 1876.*

#### Lost, Stolen or Destroyed.

The Government Promissory Notes No. 28808 of 1854-55 of the 4 per cent. loan of the 30th June 1854 for Company's Rupees 500 (five hundred), originally standing in the name of the Municipal Commissioners for the town of Madras, and No. 1873 of 8739 of 1854-55 of the 5 per cent. Public Works Loan of the 12th March 1855 for Company's Rupees 1,000 (one thousand), ori-

ginally standing in the name of Pemabhoy Hemchund and respectively last standing in the name of M. Iyahsawmy Moodelliar, the proprietor, by whom they were never endorsed to any other person. Payment of the above Notes and of interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for issue of duplicate Notes in favor of the proprietor.

M. I. KRISTNASAWMY MOODELIAR,  
*Administrator to the Estate of the said*  
*M. Iyahsawmy Moodelliar, deceased and residing*  
*at No. 145, Mint Street, Black Town.*

MADRAS, }  
*8th April 1876.*

#### Stolen

The Government Promissory Notes, No. 060464 of the 4 per cent. of 1865 for Rs. 500, No. 059217 of the 4 per cent. of 1865 for Rs. 900, No. 060053 of the 4 per cent. of 1865 for Rs. 600, originally standing in the name of the National Bank of India, Limited, and last endorsed to Octavius Steel, the proprietor, by whom they were never endorsed to any other person. Payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicates in favor of the proprietor.

OCTAVIUS STEEL,  
*14, Old Court House Street.*

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# The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 6, 1876.

{ Register  
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART III.

Advertisements and Notices by Private Individuals and Corporations.

### UNCOVENANTED SERVICE FAMILY PENSION FUND.

*Abstract statement of the Uncovenanted Service Family Pension Fund for the 2nd quarter ending 31st October 1875, compared with the corresponding quarter of the year 1874.*

PARTICULARS.	In the 2nd quarter ending 31st October 1875.			In the 2nd quarter ending 31st October 1874.			Increase.		Decrease.			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Balance at credit of the Fund in the Government books at the end of the previous quarter ...	48,29,835	8	3	45,06,443	11	8	3,23,391	12	7	...		
ADD RECEIPTS.												
Subscriptions from August to October in the Widows' Fund ... ..	92,103	8	3	85,873	2	0	6,230	6	3	...		
Subscriptions from August to October in the Children's Fund ... ..	62,176	3	3	57,867	9	3	4,308	10	0	...		
Fees from August to October ... ..	527	5	0	445	8	0	81	13	0	...		
Interest on Reserve Fund (C. F.) by a transfer to debit of one subscriber ... ..	93	0	0	132	12	0	...			39	12	0
Divisible surplus (C. F.) by a transfer to debit of one subscriber ... ..	39	12	0	179	4	0	...			139	8	0
TOTAL ...	1,54,939	12	6	1,44,498	3	3	10,620	13	3	179	4	0
TOTAL RECEIPTS ...	49,84,775	4	9	46,50,941	14	11	*3,34,012	9	10	179	4	0
DEDUCT PAYMENTS.												
Pensions paid to incumbents in the Widows' Fund ... ..	51,377	6	9	44,518	9	8	6,858	13	1	...		
Pensions paid to incumbents in the Children's Fund ... ..	35,143	2	1	30,092	4	7	5,050	13	6	...		
Cost of establishment, including office rent and contingencies ... ..	11,103	4	10	9,561	12	11	1,541	7	11	...		
Interest on Reserve Fund (C. F.) by a credit to a subscriber's account ... ..	302	4	0	...			302	4	0	...		
Divisible surplus (C. F.) by a credit to a subscriber's account ... ..	142	8	0	1	8	0	141	0	0	...		
TOTAL PAYMENTS ...	98,068	9	8	84,174	3	2	13,894	6	6	...		
Net balance in favor of the Fund exclusive of interest upon capital ... ..	48,86,706	11	1	45,66,767	11	9	+3,20,118	3	4	179	4	9
Proportion of interest on Reserve Fund payable to subscribers over five years' standing ... ..	26,336	13	0	23,601	15	0	2,734	14	0	...		
Proportion of divisible surplus as per votes of subscribers ... ..	20,599	8	0	17,710	14	0	2,888	10	0	...		
TOTAL ...	46,936	5	0	41,312	12	0	5,623	8	0	...		
	Widows' Fund.	Children's Fund.		Widows' Fund.	Children's Fund.		Widows' Fund.	Children's Fund.		Widows' Fund.	Children's Fund.	
Number of subscribers ... ..	1,172	787		1,092	721		80	66				
Ditto incumbents ... ..	263	390		238	348		25	42				
Ditto subscribers sharing in interest on Reserve Fund ... ..	635	423		586	421		49	2				
Ditto subscribers sharing in divisible surplus ... ..	823	657		747	519		76	138				

\* Net increase ... Rs. 3,33,933 5 10

† Net increase ... Rs. 3,19,938 15 4

E. E.

H. ANDREWS,  
Accountant and Collector.

E. W. KELLNER, } Auditors,  
G. W. MACLEOD, } U. S. F. P. Fund.

Published by order of the Directors,

W. H. RYLAND,  
Secretary.

FUND OFFICE,  
The 8th April 1876. }

**PROMISSORY NOTES.****Lost, Stolen or Destroyed.**

The Government Promissory Notes No. 28808 of 1854-55 of the 4 per cent. loan of the 30th June 1854 for Company's Rupees 500 (five hundred), originally standing in the name of the Municipal Commissioner for the town of Madras and No. 1873 of 8739 of 1854-55 of the 5 per cent. Public Works Loan of the 12th March 1855 for Company's Rupees 1,000 (one thousand) originally standing in the name of Pemabhoy Hemchund and respectively last standing in the name of M. Iyahsawmy Moodelliar, the proprietor, by whom they were never endorsed to any other person. Payment of the above Notes and of interest thereupon, has been stopped at the Loan Office, and application is about to be made to

Government for issue of duplicate Notes in favor of the proprietor.

M. I. KRISTNASAWMY MOODELLIAR,  
*Administrator to the Estate of the said*  
*M. Iyahsawmy Moodelliar, deceased and residing*  
*at No. 145, Mint Street, Black Town.*

MADRAS, }  
8th April 1876. }

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# The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 20, 1876.

{ Register  
No. 33.

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## PART III.

Advertisements and Notices by Private Individuals and Corporations.

### BENGAL CIVIL FUND.

NOTICE.—The Half-yearly General Meeting of Subscribers will be held at the Town Hall, on Wednesday, the 26th July next, at 4-30 P.M.

By order of the Managers,

BENGAL CIVIL FUND, } J. O'KINEALY,  
The 3rd May 1876. } Offg. Secy.

### TRADE MARKS.

Whereas our Clients, Messrs. Ralli Brothers, Merchants of Calcutta, Manchester, and other places, have recently purchased from Messrs. Argenti, Schilizzi & Co., Merchants, of Manchester aforesaid, all their Trade Marks, Stamps, Headings, Devices, and Tickets, used in connection with their Manchester business, and the same have been duly assigned to the said Messrs. Ralli Brothers, by Deed, dated the 24th day of December 1875:

Notice is hereby given that legal proceedings will be taken against any person or persons directly or indirectly using, copying, or colourably imitating any of such Trade Marks, Stamps, Headings, Devices or Tickets.

By Order,

BERNERS, SANDERSON & UPTON,  
5, HASTINGS STREET, } Solicitors.  
CALCUTTA; }  
The 15th May 1876. }

### Estate JOHN WATKINS, deceased.

NOTICE.—Certain properties, belonging to Mr. John Watkins, C.E., Assistant Engineer, Public Works Department, Bengal, on special duty, Assam Railway Extension, a British-born subject, who died at this Station on the 7th instant, are under the custody of this Court, and will be made over to any party legally entitled to receive the same.

### POORNANUND BOROOAH,

Extra Asst. Commr., in Charge of  
Depy. Commr.'s Office.

DEPY. COMM'R.'S OFFICE, }  
GOALPARA; }  
The 11th May 1876. }

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# The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 27, 1876.

{ Register  
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART III.

Advertisements and Notices by Private Individuals and Corporations.

### Estate JOHN WATKINS, deceased.

NOTICE.—Certain properties, belonging to Mr. John Watkins, C.E., Assistant Engineer, Public Works Department, Bengal, on special duty, Assam Railway Extension, a British-born subject, who died at this Station on the 7th instant, are under the custody of this Court, and will be made over to any party legally entitled to receive the same.

### POORNANUND BOROOAH,

*Extra Asst. Commr., in Charge of  
Depy. Commr.'s Office.*

DEPY. COMM'R.'S OFFICE,

GOALPARA;

*The 11th May 1876.*

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# The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 3, 1876.

{ Register  
No. 33.

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## PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate JOHN WATKINS, deceased.

NOTICE.—Certain properties, belonging to Mr. John Watkins, C.E., Assistant Engineer, Public Works Department, Bengal, on special duty, Assam Railway Extension, a British-born subject, who died at this Station on the 7th instant, are under the custody of this Court, and will be made over to any party legally entitled to receive the same.

POORNANUND BOROOAH,

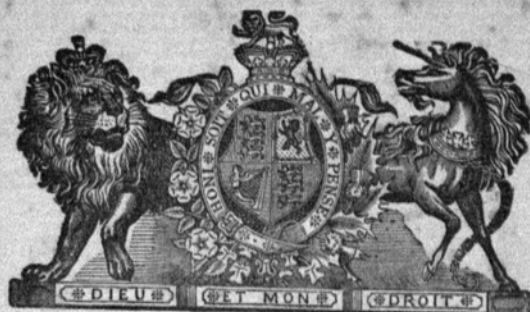
*Extra Asst. Commr., in Charge of  
Depy. Commr.'s Office.*

DEPY. COMM'R.'S OFFICE,  
GOALPARA;  
The 11th May 1876. }

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# The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 10, 1876.

{ Register  
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART III.

Advertisements and Notices by Private Individuals and Corporations.

### NOTICE.

(In the Goods of **GEORGE JAMES HERVEY GLINN, C. E.**, deceased.)

Pursuant to Act XXVIII of 1866, Section 42, all persons claiming debts or liabilities affecting the above Estate are required on or before the first day of August next to send a statement of their claims to the undersigned, to whom Letters of Administration have been granted by the Chief Court of the Punjab. After that date the undersigned will proceed to distribute the assets of the Estate to the persons entitled to the same, having regard only to those claims of which he has received notice.

**JOSEPH L. GALLOT, M. Inst. C. E.,**  
*Supdg. Engr., Upper Sind District,*  
*I. V. S. Ry., Sukkur, Sind.*

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# The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 17, 1876.

{ Register  
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART III.

Advertisements and Notices by Private Individuals and Corporations.

### IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL,—Ordinary Original Civil Jurisdiction.

*In the matter of the Indian Companies Act, 1866, and of the Cossipore Hydraulic Pressing Company, Limited.*

By an order made by the High Court of Judicature at Fort William in Bengal in its Ordinary Original Civil Jurisdiction in the above matter, dated the 8th day of June 1876, on the petition of Issur Chunder Sen, of Colootollah in Calcutta, a shareholder in and contributory of the above-named Company—It was ordered amongst other things that the said Cossipore Hydraulic Pressing Company Limited be wound up by the said Court, under the provisions of the Indian Companies Act, 1866, and Charles Thomas Davis, Chief Clerk of the said High Court, Original Side, was thereby appointed Official Liquidator of the above-named Company.

C. F. PITTAR,

*Attorney for the said  
Issur Chunder Sen.*

No. 7, Council House Street.

### NOTICE.

(In the Goods of **GEORGE JAMES HERVEY GLINN, C. E.**, deceased.)

Pursuant to Act XXVIII of 1866, Section 42, all persons claiming debts or liabilities affecting the above Estate are required on or before the first day of August next to send a statement of their claims to the undersigned, to whom Letters of Administration have been granted by the Chief Court of the Punjab. After that date the undersigned will proceed to distribute the assets of the Estate to the persons entitled to the same, having regard only to those claims of which he has received notice.

JOSEPH L. GALLOT, *M. Inst. C. E.*,  
*Supdg. Engr., Upper Sind District,*  
*I. V. S. Ry., Sukkur, Sind.*

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# The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 24, 1876.

{ Register  
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART III.

Advertisements and Notices by Private Individuals and Corporations.

### UNCOVENANTED SERVICE FAMILY PENSION FUND.

*Abstract Statement of the Uncovenanted Service Family Pension Fund for the 3rd quarter ending 31st January 1876, compared with the corresponding quarter of the year 1874-75.*

PARTICULARS.	In the 3rd quarter ending 31st January 1876.		In the 3rd quarter ending 31st January 1875.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Balance at credit of the Fund in the Government Books at the end of the previous quarter ...	48,86,706	11 1	45,66,767	11 9	3,19,938	15 4	...	...
ADD RECEIPTS.								
Subscriptions from November to January in the Widows' Fund ...	93,644	9 3	84,827	1 9	8,817	7 6	...	...
Subscriptions from November to January in the Children's Fund ...	63,972	0 3	57,474	0 3	6,498	0 0	...	...
Entrance fees, &c., from November to January in the Children's Fund ...	854	0 0	631	12 0	222	4 0	...	...
TOTAL RECEIPTS ...	1,58,470	9 6	1,42,932	14 0	15,537	11 6	...	...
GRAND TOTAL ...	50,45,177	4 7	47,09,700	9 9	3,35,476	10 10	...	...
DEDUCT PAYMENTS.								
Pensions paid to incumbents in the Widows' Fund	51,744	12 0	47,343	4 9	4,401	7 3	...	...
Ditto ditto Children's Fund	35,584	0 8	31,324	7 2	4,259	9 6	...	...
Cost of establishment, including office-rent and contingencies ...	12,422	6 2	9,951	0 1	2,471	6 1	...	...
Interest on Reserve Fund (C. F.) by a credit to a subscriber ...	189	11 0	...	...	189	11 0	...	...
Divisible Surplus Fund (C. F.) by a credit to a subscriber ...	187	12 0	...	...	187	12 0	...	...
Divisible Surplus Fund (W. F.) by a credit to a subscriber ...	9	0 0	...	...	9	0 0	...	...
TOTAL PAYMENTS ...	1,00,137	9 10	88,618	12 0	11,518	13 10	...	...
Net balance in favour of the Fund, exclusive of interest upon capital ...	49,45,039	10 9	46,21,081	13 9	3,23,957	13 0	...	...
Proportion of interest on Reserve Fund payable to subscribers ...	26,336	13 0	23,601	15 0	2,734	14 0	...	...
Proportion of interest on Divisible Surplus ...	20,599	8 0	17,710	14 0	2,888	10 0	...	...
TOTAL ...	46,936	5 0	41,312	13 0	5,623	8 0	...	...
	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.
Number of subscribers ...	1,201	804	1,102	734	99	70	...	...
Ditto incumbents ...	268	406	246	360	22	40	...	...
Ditto subscribers sharing in interest on Reserve Fund ...	635	423	586	421	49	2	...	...
Ditto of subscribers sharing in interest on Divisible Surplus ...	823	657	747	519	76	138	...	...

H. ANDREWS,  
Accountant and Collector.

FUND OFFICE, )

E. E.  
E. W. KELLNER, } Auditors,  
G. W. MACLEOD, }  
Published by order of the Directors,  
W. H. RYLAND,



## NOTICE.

UNCOVENANTED SERVICE FAMILY  
PENSION FUND.

*Result of Votes received on the questions submitted  
in the Circular No. 2, dated 15th April 1876.*

SUBJECT.	For	Against.
I.—To divide Rs. 59,730 in the Widows' Branch during the year 1876-77 amongst qualified members of 3, 6, 9, 12, and 15 years' standing, as proposed in paragraph 9.	763	21
II.—To divide Rs. 31,387 in the Children's Branch amongst members of 3, 6, 9, 12, and 15 years' standing, as proposed in paragraph 9.	717	22

The rates of subscription notified for the current year will accordingly remain in force.

By order of the Directors,

W. H. RYLAND,  
*Secretary.*

UNCOVENANTED SERVICE FAMILY  
PENSION FUND OFFICE,  
*The 15th June 1876.*

## NOTICE.

(In the Goods of GEORGE JAMES HERVEY  
GLINN, C. E., deceased.)

Pursuant to Act XXVIII of 1866, Section 42,  
all persons claiming debts or liabilities affecting

the above Estate are required on or before the first day of August next to send a statement of their claims to the undersigned, to whom Letters of Administration have been granted by the Chief Court of the Punjab. After that date the undersigned will proceed to distribute the assets of the Estate to the persons entitled to the same, having regard only to those claims of which he has received notice.

JOSEPH L. GALLOT, *M. Inst. C. E.,*

*Supdg. Engr., Upper Sind District,  
I. V. S. Ry., Sukkur, Sind.*

Central Provinces Gazetteer—Edition of 1870  
in one Vol.

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## PROMISSORY NOTES.

## Lost

A Government Promissory Note, No. 39615 of 1856-57, for rupees three thousand, issued in favour of the Commissioner of Burdwan.

Rajah Gajendronarain Roy is applying to the Government of India for payment.

M. T. PEARSON,

*Solicitor.*

*Dated 16th June 1876.*

# INDEX TO The Gazette of India.

JANUARY TO JUNE 1876.

## PART IV.

	Page
<hr/>	
ACTS OF THE GOVERNOR GENERAL'S COUNCIL ASSENTED TO BY THE GOVERNOR GENERAL—	
Act No. XXI of 1875.—An Act to authorize the University at Calcutta to grant honorary degrees ...	1
Act No. I of 1876.—The Indian Telegraph Act, 1876.—An Act to amend the law relating to Telegraphs in India ...	3, 7, 11
Act No. II of 1876.—The Burma Land and Revenue Act, 1876.—An Act to declare the law relating to interests in land, and to regulate the assessment and collection of Land Revenue, capitation tax, and other taxes in British Burma ...	14, 23, 45
Act No. III of 1876.—British Burma Labour Law, 1876.—An Act to regulate the transport of Native labourers to British Burma, and their employment therein ...	32, 54, 67
Act No. IV of 1876.—An Act to authorize Revenue Agents to practise in certain suits in the Munsifs' Courts of the Lower Provinces of Bengal ...	79, 81, 83
Act No. V of 1876.—The Reformatory Schools Act, 1876.—An Act to provide Reformatory Schools ...	85, 89, 93
Act No. VI of 1876.—The Chutia Nágpur Encumbered Estates Act, 1876.—An Act to relieve certain land-holders in Chutia Nágpur ...	96, 101, 107
Act No. VII of 1876.—An Act to extend the Criminal Tribes' Act, 1871, to the Lower Provinces of Bengal, and to amend the same Act ...	105, 111, 125
Act No. VIII of 1876.—The Native Passenger Ships Act, 1876.—An Act to consolidate and amend the Law relating to Native Passenger Ships ...	111, 125, 139
Act No. IX of 1876.—The Native Coinage Act, 1876.—An Act to enable the Government of India to declare certain coins of Native States to be a legal tender in British India ...	117, 132, 146
Act No. X of 1876.—The Bombay Revenue Jurisdiction Act, 1876.—An Act to limit the juris- diction of the Civil Courts throughout the Bombay Presidency in matters relating to the Land Revenue and for other purposes ...	118, 133, 147
Act No. XI of 1876.—The Presidency Banks Act, 1876.—An Act for constituting and regulating the Banks of Bengal, Madras and Bombay ...	151, 183, 215
Act No. XII of 1876.—“The Repealing Act, 1876.”—An Act for the repeal of certain obsolete enactments ...	164, ... 228



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## PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

[Third Publication]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th December 1875, and is hereby promulgated for general information:—

Act No. XXI of 1875.

*An Act to authorize the University at Calcutta to grant honorary degrees.*

WHEREAS, under Act No. II of 1857, an University was established at Calcutta for the purpose of ascertaining by examination the persons who had acquired proficiency in different branches of Literature, Science and Art, and of rewarding them by academical degrees as evidence of their respective attainments: and by section eight of the same Act the Chancellor, Vice-Chancellor and Fellows for the time being of the said University were empowered to make bye-laws and regulations touching the examination for such degrees and the granting of the same;

And whereas, by section eleven of the same Act, it was provided that the said Chancellor, Vice-Chancellor and Fellows should have power after examination to confer the several degrees therein mentioned;

And whereas, under Act No. XLVII of 1860, the Chancellor, Vice-Chancellor and Fellows for

the time being of the said University were empowered to confer such degrees as they should appoint by bye-laws and regulations made and approved as therein mentioned; and all the provisions of the said Act No. II of 1857 with respect to the degrees therein mentioned, and the examination for those degrees were declared to apply to degrees conferred under the said Act No. XLVII of 1860, and to the examinations for such degrees;

And whereas, under bye-laws and regulations made in exercise of the said powers, the executive government of the said University is now vested in a Syndicate consisting of the Vice-Chancellor and six of the Fellows of the said University; and it is the duty of the said Syndicate (among other things) to grant academical degrees;

And whereas it is expedient to authorize the said Syndicate to grant such degrees to persons who have not undergone a previous examination; It is hereby enacted as follows:—

1. With the previous consent of the said Chancellor, the said Syndicate for the time being may grant any academical degree to any person without requiring him to undergo any examination for such degree:

Provided that the said Vice-Chancellor and not less than four of the other members of the said Syndicate for the time being certify in writing that in his and their opinion such person is, by reason of eminent position and attainments, a fit and proper person to receive such degree.

WHITLEY STOKES,  
Secy. to the Govt. of India.





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## PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 4th January 1876, and is hereby promulgated for general information :—

ACT NO. I OF 1876.

### THE INDIAN TELEGRAPH ACT, 1876.

#### CONTENTS.

#### PREAMBLE.

#### I.—Preliminary.

#### SECTION.

1. Short title.  
Local extent.  
Commencement.
2. Repeal of Acts.  
Saving of existing licenses and rules.
3. Interpretation-clause.
- II.—Privileges and Powers of Government.
4. Exclusive privilege of establishing telegraphs.  
Proviso as to licenses.
5. Power to take possession of telegraphs established by license.
6. Power to establish telegraphs on land of railway company.

#### SECTION.

7. Power to frame rules for the conduct of Government telegraphs.
8. Power to frame rules for telegraphs established by license,  
and to declare Act applicable to telegraphs established within British India by Foreign Powers.
9. Government not responsible for loss or damage.

#### III.—Penalties.

10. Penalty for establishing or maintaining unlicensed telegraphs.
11. For using or working such telegraphs.
12. For opposing establishment, &c., of telegraphs on railway land.
13. For intruding into signal-room, &c.
14. For unlawfully learning the contents of messages.
15. For damaging, &c., telegraphs with intent to prevent transmission, to tap, or to commit mischief.  
Such offences to be cognizable and non-bailable.
16. Power to employ additional police in places where mischief to telegraphs is repeatedly committed.
17. Penalty for omitting to transmit or deliver messages.  
For intercepting or divulging messages.  
For divulging purport of signals.
18. For offering bribes to telegraph officers.
19. For misconduct.
20. For sending messages without payment to Government.
21. For sending fabricated messages.
22. For retaining messages, &c., delivered by mistake.
23. For abetment of and attempts to commit, offences.

*An Act to amend the law relating to Telegraphs in India.*

WHEREAS it is expedient to amend the law relating to Telegraphs in India; It is hereby enacted  
Preamble.  
as follows :—

*I.—Preliminary.*

1. This Act may be called "The Indian Telegraph Act, 1876";  
Short title.  
It extends to the whole of British India, and, so far as regards subjects of Her Majesty, to the dominions of Princes and States in India in alliance with Her Majesty;  
Local extent.  
And it shall come into force at once.  
Commencement.

2. Act No. XXXIV of 1854 (*for regulating the establishment and management of Electric Telegraphs in India*) and Act No. VIII of 1860 (*for regulating the establishment and management of Electric Telegraphs in India*) are hereby repealed;  
Repeal of Acts.  
But all licenses granted, declarations made and rules framed under either of the said Acts and now in force, shall be deemed to have been respectively granted, made and framed under this Act.  
Saving of existing licences and rules.

*Interpretation-clause.*

3. In this Act—  
"Telegraph" means an electric or magnetic Telegraph;  
"Telegraph officer" means any person employed either permanently or temporarily in connection with a telegraph established or maintained and worked by the Government, or by a company or person licensed under this Act; and  
"Message" means any communication sent by telegraph, or given to a telegraph officer to be sent by telegraph or to be delivered.  
"Message."

*II.—Privileges and Powers of Government.*

4. Within British India, the Governor General in Council shall have the exclusive privilege of establishing telegraphs, exclusive privilege of establishing lines of telegraph;  
Exclusive privilege of establishing telegraphs.

Provided that the Governor General in Council may grant a license to any person or Company to establish or to maintain a line of telegraph within any part of British India, which license shall be revocable on the breach of any of the conditions therein contained.  
Proviso as to licenses.

5. On the occurrence of any public emergency, or in the interest of the public safety, the Governor General in Council or the Local Government may take temporary possession of any line of telegraph established or maintained by any Company or person licensed under this Act, or may order that any message to or from any person or relating to any specified subject shall be intercepted or communicated to the Government or any officer thereof mentioned in such order.  
Power to take possession of telegraphs established by license.

If any doubt arises as to the existence of a public emergency or whether any act done under this section was in the interest of the public safety,

a certificate signed by a Secretary to the Government of India or to the Local Government shall be conclusive evidence on the point.

6. Any railway company, on being required so to do by the Governor General in Council, shall permit the Government to establish upon the land of such company, whether within or without the railway fence as the Governor General in Council may in each case determine, a line of telegraph, and shall give every reasonable facility for establishing, maintaining and using the same.  
Power to establish telegraphs on land of railway company.

7. The Governor General in Council may, from time to time, frame rules consistent with this Act, for the conduct of telegraphs heretofore or hereafter established by Government, and may therein prescribe the regulations, conditions and restrictions according to which all messages and signals shall be transmitted by such telegraphs.  
Power to frame rules for the conduct of Government telegraphs.

8. The Governor General in Council may from time to time, by notification in the *Gazette of India*,  
Power to frame rules for telegraphs established by license,

(a) prescribe rules for the conduct of any telegraph established or maintained by any Company or person licensed under this Act;

(b) declare what portions of this Act shall be applicable to such telegraph and to persons using the same, or employed in connexion therewith;

(c) declare that this Act, or such portions thereof as may be specified in the notification, shall be applicable to any telegraph established or to be established within British India by any Foreign Prince or State with the consent of the Government of India, and to persons using such telegraph or employed in connexion therewith.  
and to declare Act applicable to telegraphs established within British India by Foreign Powers.

All rules prescribed under this section shall have the force of law.

9. The Government of India shall not be responsible for any loss or damage which may occur in consequence of any telegraph officer failing to transmit with accuracy or to deliver any message given to him for transmission or delivery; and no such officer shall be responsible for any such loss or damage, unless he causes the same negligently, maliciously or fraudulently.  
Government not responsible for loss or damage.

*III.—Penalties.*

10. Whoever, otherwise than under a license duly granted as aforesaid, establishes, or after revocation of such license maintains, a line of telegraph within British India, shall be liable to a fine not exceeding one thousand rupees, and for every week during which such line shall be maintained, shall be liable to a further fine not exceeding five hundred rupees.  
Penalty for establishing or maintaining unlicensed telegraphs.

11. Whoever, knowing or having reason to believe that a telegraph has been established or is maintained in contravention of this Act, uses such telegraph for the purpose of  
For using or working such telegraphs.



sending or receiving messages, or performs any service incidental thereto, shall for every such offence be liable to a fine not exceeding fifty rupees.

12. Every railway company and every officer of a railway company, neglecting or refusing to comply with the provisions of section six, shall be liable to a fine not exceeding one thousand rupees for every day during which such neglect or refusal continues.

13. Whoever, without permission of some competent authority, enters the signal-room of a telegraph office of the Government or of a company or person licensed under this Act,

and whoever enters a fenced enclosure round such a telegraph office in contravention of any rule or notice not to do so,

and whoever refuses to quit such room or enclosure on being requested to do so by any officer or servant employed therein,

and whoever wilfully obstructs or impedes any such officer or servant in the performance of his duty,

shall be liable to a fine not exceeding five hundred rupees.

14. Whoever does any of the acts mentioned in section thirteen with the intention of unlawfully learning the contents of any message, or for any other unlawful purpose, shall (in addition to the fine to which he is liable under section thirteen) be liable to imprisonment for a term which may extend to a year.

For damaging, &c., telegraphs with intent

to prevent transmission,

to tap,

to commit mischief,

damages, removes, tampers with, or touches any battery, machinery, wire, cable, post or other thing whatever, being part of or used in or about any telegraph or in the working thereof,

shall be liable to imprisonment for a term which may extend to three years, or to fine, or to both.

All offences under this section shall be cognizable and non-bailable within the meaning of the Code of Criminal Procedure.

16. Whenever it appears to the Director General of Telegraphs that any act causing or likely to cause wrongful damage to any telegraph is repeatedly or maliciously committed in any place, and that the employment of an additional police force in such place is thereby rendered necessary, the Local Government may, on the application of the said Director General, send such additional force to such place, and employ the same therein so long as such necessity continues;

and the inhabitants of such place shall be charged with the cost of such additional police force;

and the Local Government may by order in each case define the limits of any place for the purposes of this section;

and the Magistrate of the District, after enquiry if necessary, shall, subject to the orders of the Local Government, assess the proportion in which such cost is to be paid by the said inhabitants according to his judgment of their respective means.

All monies payable under this section shall be recoverable either under the warrant of a Magistrate by distress and sale of the goods of the defaulter within the local limits of such Magistrate's jurisdiction, or by suit in any competent Court, and shall be applied to the maintenance of the police force, or otherwise as the Governor General in Council may from time to time direct.

17. Any telegraph officer who

wilfully secretes, makes away with, alters or omits to transmit any message which he may have received for transmission or delivery, or

wilfully, or otherwise than by the official order of a Secretary to the Government of India or to the Local Government, or of such other officer as the Governor General in Council authorizes to give such order, intercepts any message or any part thereof, or divulges any message, or the purport of any message or of any part thereof, to any person not entitled to receive the same, or

divulges the purport of any telegraphic signal to any person not entitled to become acquainted with the same,

shall be liable to imprisonment for a term not exceeding three years, or to fine, or to both.

18. Every telegraph officer shall be deemed a public servant within the meaning of sections 161, 162, 163, 164 and 165 of the Indian Penal Code.

And in the definition of "legal remuneration" contained in the said section 161, the word "Government" shall, for the purposes of this Act, be deemed to include a person or company licensed under this Act.

19. Any telegraph officer guilty of any act of drunkenness, carelessness, or other misconduct, where-

by the transmission or delivery of any message is endangered, or who loiters or makes delay in the transmission or delivery of any message, shall be liable to imprisonment for a term not exceeding three months, or to a fine not exceeding one hundred rupees, or to both.

20. Any telegraph officer who transmits by telegraph any message upon which the prescribed charge has not been paid, intending thereby to defraud the Government, shall be liable to imprisonment for a term which may extend to three years, or to fine, or to both.



21. Whoever transmits or causes to be transmitted by a telegraph a message which he knows to be false or fabricated, shall be liable to imprisonment for a term which may extend to three years, or to fine, or to both.

For sending fabricated message.

22. Whoever fraudulently retains, or wilfully secretes, or makes away with, or keeps, or detains a message which ought to have been delivered to some other person, or being required by a telegraph officer to deliver up any such message, neglects or refuses to do so,

For retaining messages, &c., delivered by mistake.

shall be liable to imprisonment for a term which may extend to two years, or to fine, or to both.

23. Whoever abets within the meaning of the Indian Penal Code, any offence under this Act, and whoever attempts to commit, any such offence, shall be punishable with the punishment herein provided for such offence.

For abetment of, and attempts to commit, offences.

WHITLEY STOKES,

*Secy. to the Govt. of India.*



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## PART IV.

Acts of the Governor General's Council assented to by the Governor General.

### GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 4th January 1876, and is hereby promulgated for general information :—

ACT No. I OF 1876.

#### THE INDIAN TELEGRAPH ACT, 1876.

#### CONTENTS.

##### PREAMBLE.

##### *I.—Preliminary.*

##### SECTION.

1. Short title.  
Local extent.  
Commencement.
2. Repeal of Acts.  
Saving of existing licenses and rules.
3. Interpretation-clause.

##### *II.—Privileges and Powers of Government.*

4. Exclusive privilege of establishing telegraphs.  
Proviso as to licenses.
5. Power to take possession of telegraphs established by license.
6. Power to establish telegraphs on land of railway company.

##### SECTION.

7. Power to frame rules for the conduct of Government telegraphs.
8. Power to frame rules for telegraphs established by license,  
and to declare Act applicable to telegraphs established within British India by Foreign Powers.
9. Government not responsible for loss or damage.

##### *III.—Penalties.*

10. Penalty for establishing or maintaining unlicensed telegraphs.
11. For using or working such telegraphs.
12. For opposing establishment, &c., of telegraphs on railway land.
13. For intruding into signal-room, &c.
14. For unlawfully learning the contents of messages.
15. For damaging, &c., telegraphs with intent to prevent transmission, to tap, or to commit mischief.  
Such offences to be cognizable and non-bailable.
16. Power to employ additional police in places where mischief to telegraphs is repeatedly committed.
17. Penalty for omitting to transmit or deliver messages.  
For intercepting or divulging messages.  
For divulging purport of signals.
18. For offering bribes to telegraph officers.
19. For misconduct.
20. For sending messages without payment to Government.
21. For sending fabricated messages.
22. For retaining messages, &c., delivered by mistake.
23. For abetment of and attempts to commit offences.

*An Act to amend the law relating to Telegraphs in India.*

WHEREAS it is expedient to amend the law relating to Telegraphs in India; It is hereby enacted  
Preamble.  
as follows :—

*I.—Preliminary.*

1. This Act may be called "The Indian Telegraph Act, 1876":  
Short title.  
It extends to the whole of British India, and, so far as regards subjects of  
Local extent.  
Her Majesty, to the dominions of Princes and States in India in alliance with Her Majesty;

And it shall come into  
Commencement.  
force at once.

2. Act No. XXXIV of 1854 (*for regulating the establishment and management of Electric Telegraphs in India*) and Act No. VIII of 1860 (*for regulating the establishment and management of Electric Telegraphs in India*) are hereby repealed:  
Repeal of Acts.

But all licenses granted, declarations made and rules framed under either of the said Acts and now in force, shall be deemed to have been respectively granted, made, and framed under this Act.  
Saving of existing licenses and rules.

3. In this Act—  
Interpretation-clause.

"Telegraph" means an electric or magnetic  
"Telegraph."  
Telegraph:

"Telegraph officer" means any person employed either permanently or temporarily in connection with a telegraph established or maintained and worked by the Government, or by a company or person licensed under this Act; and  
"Telegraph officer."

"Message" means any communication sent by telegraph, or given to a  
"Message."  
telegraph officer to be sent by telegraph or to be delivered.

*II.—Privileges and Powers of Government.*

4. Within British India the Governor General in Council shall have the exclusive privilege of establishing telegraphs:  
Exclusive privilege of establishing telegraphs.  
exclusive privilege of establishing lines of telegraph:

Provided that the Governor General in Council may grant a license to any person or Company to establish or to maintain a line of telegraph within any part of British India, which license shall be revocable on the breach of any of the conditions therein contained.  
Proviso as to licenses.

5. On the occurrence of any public emergency, or in the interest of the public safety, the Governor-General in Council or the Local Government may take temporary possession of any line of telegraph established or maintained by any Company or person licensed under this Act, or may order that any message to or from any person or relating to any specified subject, shall be intercepted or communicated to the Government or any officer thereof mentioned in such order.  
Power to take possession of telegraphs established by license.

If any doubt arises as to the existence of a public emergency or whether any act done under this section was in the interest of the public safety,

a certificate signed by a Secretary to the Government of India or to the Local Government shall be conclusive evidence on the point.

6. Any railway company, on being required so to do by the Governor General in Council, shall permit the Government to establish upon the land of such company, whether within or without the railway fence as the Governor General in Council may in each case determine, a line of telegraph, and shall give every reasonable facility for establishing, maintaining and using the same.  
Power to establish telegraphs on land of railway company.

7. The Governor General in Council may, from time to time, frame rules consistent with this Act, for the conduct of telegraphs heretofore or hereafter established by Government, and may therein prescribe the regulations, conditions and restrictions according to which all messages and signals shall be transmitted by such telegraphs.  
Power to frame rules for the conduct of Government telegraphs.

8. The Governor General in Council may from time to time, by notification in the *Gazette of India*,  
Power to frame rules for telegraphs established by license,

(a) prescribe rules for the conduct of any telegraph established or maintained by any Company or person licensed under this Act;

(b) declare what portions of this Act shall be applicable to such telegraph and to persons using the same, or employed in connexion therewith;

(c) declare that this Act, or such portions thereof as may be specified in the notification, shall be applicable to any telegraph established or to be established within British India by any Foreign Prince or State with the consent of the Government of India, and to persons using such telegraph or employed in connexion therewith.  
and to declare Act applicable to telegraphs established within British India by Foreign Powers.

All rules prescribed under this section shall have the force of law.

9. The Government of India shall not be responsible for any loss or damage which may occur in consequence of any telegraph officer failing to transmit with accuracy or to deliver any message given to him for transmission or delivery; and no such officer shall be responsible for any such loss or damage, unless he causes the same negligently, maliciously or fraudulently.  
Government not responsible for loss or damage.

*III.—Penalties.*

10. Whoever, otherwise than under a license duly granted as aforesaid, establishes, or after revocation of such license maintains, a line of telegraph within British India, shall be liable to a fine not exceeding one thousand rupees, and for every week during which such line shall be maintained, shall be liable to a further fine not exceeding five hundred rupees.  
Penalty for establishing or maintaining unlicensed telegraphs.

11. Whoever, knowing or having reason to believe that a telegraph has been established or is maintained in contravention of this Act, uses such telegraph for the purpose of  
For using or working such telegraphs.



sending or receiving messages, or performs any service incidental thereto, shall for every such offence be liable to a fine not exceeding fifty rupees.

**12.** Every railway company and every officer of a railway company, neglecting or refusing to comply with the provisions of section six, shall be liable to a fine not exceeding one thousand rupees for every day during which such neglect or refusal continues.

**13.** Whoever, without permission of some competent authority, enters the signal-room of a telegraph office of the Government or of a company or person licensed under this Act,

and whoever enters a fenced enclosure round such a telegraph office in contravention of any rule or notice not to do so,

and whoever refuses to quit such room or enclosure on being requested to do so by any officer or servant employed therein,

and whoever wilfully obstructs or impedes any such officer or servant in the performance of his duty,

shall be liable to a fine not exceeding five hundred rupees.

**14.** Whoever does any of the acts mentioned in section thirteen with the intention of unlawfully learning the contents of any message, or for any other unlawful purpose, shall (in addition to the fine to which he is liable under section thirteen) be liable to imprisonment for a term which may extend to a year.

For damaging, &c., telegraphs with intent

to prevent transmission,

to tap,

to commit mischief.

damages, removes, tampers with, or touches any battery, machinery, wire, cable, post or other thing whatever, being part of or used in or about any telegraph or in the working thereof,

shall be liable to imprisonment for a term which may extend to three years, or to fine, or to both.

All offences under this section shall be cognizable and non-bailable within the meaning of the Code of Criminal Procedure.

**16.** Whenever it appears to the Director General of Telegraphs that any act causing or likely to cause wrongful damage to any telegraph is repeatedly or maliciously committed in any place, and that the employment of an additional police force in such place is thereby rendered necessary, the Local Government may, on the application of the said Director-General, send such additional force to such place, and employ the same therein so long as such necessity continues;

and the inhabitants of such place shall be charged with the cost of such additional police force;

and the Local Government may by order in each case define the limits of any place for the purposes of this section;

and the Magistrate of the District, after enquiry if necessary, shall, subject to the orders of the Local Government, assess the proportion in which such cost is to be paid by the said inhabitants according to his judgment of their respective means.

All monies payable under this section shall be recoverable either under the warrant of a Magistrate by distress and sale of the goods of the defaulter within the local limits of such Magistrate's jurisdiction, or by suit in any competent Court, and shall be applied to the maintenance of the police force, or otherwise as the Governor-General in Council may from time to time direct.

**17.** Any telegraph officer who

wilfully secretes, makes away with, alters or omits to transmit any message which he may have received for transmission or delivery, or

wilfully, or otherwise than by the official order of a Secretary to the Government of India or to the Local Government, or of such other officer as the Governor General in Council authorizes to give such order, intercepts any message or any part thereof, or divulges any message, or the purport of any message or of any part thereof, to any person not entitled to receive the same, or

divulges the purport of any telegraphic signal to any person not entitled to become acquainted with the same,

shall be liable to imprisonment for a term not exceeding three years, or to fine, or to both.

**18.** Every telegraph officer shall be deemed a

public servant within the meaning of sections 161, 162, 163, 164 and 165 of the Indian Penal Code. And in the definition of "legal remuneration" contained in the said section 161, the word "Government" shall, for the purposes of this Act, be deemed to include a person or company licensed under this Act.

**19.** Any telegraph officer guilty of any act

of drunkenness, carelessness, or other misconduct, whereby the transmission or delivery of any message is endangered, or who loiters or makes delay in the transmission or delivery of any message, shall be liable to imprisonment for a term not exceeding three months, or to a fine not exceeding one hundred rupees, or to both.

**20.** Any telegraph officer who transmits by

telegraph any message upon which the prescribed charge has not been paid, intending thereby to defraud the Government, shall be liable to imprisonment for a term which may extend to three years, or to fine, or to both.

21. Whoever transmits or causes to be transmitted by a telegraph a message which he knows to be false or fabricated, shall be liable to imprisonment for a term which may extend to three years, or to fine, or to both.

22. Whoever fraudulently retains, or wilfully secretes, or makes away with, or keeps, or detains a message which ought to have been delivered to some other person, or being required by a telegraph officer to deliver up any such message, neglects or refuses to do so,

shall be liable to imprisonment for a term which may extend to two years, or to fine, or to both.

23. Whoever abets within the meaning of the Indian Penal Code, any offence under this Act, and whoever attempts to commit, any such offence, shall be punishable with the punishment herein provided for such offence.

WHITLEY STOKES,

*Secy. to the Govt. of India.*



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## PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 4th January 1876, and is hereby promulgated for general information :—

ACT No. I OF 1876.

### THE INDIAN TELEGRAPH ACT, 1876.

#### CONTENTS.

##### PREAMBLE.

##### *I.—Preliminary.*

##### SECTION.

1. Short title.  
Local extent.  
Commencement.
2. Repeal of Acts.  
Saving of existing licenses and rules.
3. Interpretation-clause.

##### *II.—Privileges and Powers of Government.*

4. Exclusive privilege of establishing telegraphs.  
Proviso as to licenses.
5. Power to take possession of telegraphs established by license.
6. Power to establish telegraphs on land of railway company.

##### SECTION.

7. Power to frame rules for the conduct of Government telegraphs.
8. Power to frame rules for telegraphs established by license,  
and to declare Act applicable to telegraphs established within British India by Foreign Powers.
9. Government not responsible for loss or damage.

##### *III.—Penalties.*

10. Penalty for establishing or maintaining unlicensed telegraphs.
11. For using or working such telegraphs.
12. For opposing establishment, &c., of telegraphs on railway land.
13. For intruding into signal-room, &c.
14. For unlawfully learning the contents of messages.
15. For damaging, &c., telegraphs with intent to prevent transmission, to tap, or to commit mischief.  
Such offences to be cognizable and non-bailable.
16. Power to employ additional police in places where mischief to telegraphs is repeatedly committed.
17. Penalty for omitting to transmit or deliver messages.  
For intercepting or divulging messages.  
For divulging purport of signals.
18. For offering bribes to telegraph officers.
19. For misconduct.
20. For sending messages without payment to Government.
21. For sending fabricated messages.
22. For retaining messages, &c., delivered by mistake.
23. For abetment of and attempts to commit offences.



*An Act to amend the law relating to Telegraphs in India.*

WHEREAS it is expedient to amend the law relating to Telegraphs in India; It is hereby enacted as follows :—

*I.—Preliminary.*

1. This Act may be called "The Indian Telegraph Act, 1876":

It extends to the whole of British India, and, so far as regards subjects of Her Majesty, to the dominions of Princes and States in India in alliance with Her Majesty;

And it shall come into force at once.

2. Act No. XXXIV of 1854 (*for regulating the establishment and management of Electric Telegraphs in India*) and Act No. VIII of 1860 (*for regulating the establishment and management of Electric Telegraphs in India*) are hereby repealed:

But all licenses granted, declarations made and rules framed under either of the said Acts and now in force, shall be deemed to have been respectively granted, made, and framed under this Act.

3. In this Act—

"Telegraph" means an electric or magnetic Telegraph:

"Telegraph officer" means any person employed either permanently or temporarily in connection with a telegraph established or maintained and worked by the Government, or by a company or person licensed under this Act; and

"Message" means any communication sent by telegraph, or given to a telegraph officer to be sent by telegraph or to be delivered.

*II.—Privileges and Powers of Government.*

4. Within British India the Governor General in Council shall have the exclusive privilege of establishing telegraphs, exclusive privilege of establishing lines of telegraph:

Provided that the Governor General in Council may grant a license to any person or Company to establish or to maintain a line of telegraph within any part of British India, which license shall be revocable on the breach of any of the conditions therein contained.

5. On the occurrence of any public emergency, or in the interest of the public safety, the Governor General in Council or the Local Government may take temporary possession of any line of telegraph established or maintained by any Company or person licensed under this Act, or may order that any message to or from any person or relating to any specified subject, shall be intercepted or communicated to the Government or any officer thereof mentioned in such order.

If any doubt arises as to the existence of a public emergency or whether any act done under this section was in the interest of the public safety,

a certificate signed by a Secretary to the Government of India or to the Local Government shall be conclusive evidence on the point.

6. Any railway company, on being required so to do by the Governor General in Council, shall permit the Government to establish upon the land of such company, whether within or without the railway fence as the Governor General in Council may in each case determine, a line of telegraph, and shall give every reasonable facility for establishing, maintaining and using the same.

7. The Governor General in Council may, from time to time, frame rules consistent with this Act, for the conduct of telegraphs heretofore or hereafter established by Government, and may therein prescribe the regulations, conditions and restrictions according to which all messages and signals shall be transmitted by such telegraphs.

8. The Governor General in Council may from time to time, by notification in the *Gazette of India*,

(a) prescribe rules for the conduct of any telegraph established or maintained by any Company or person licensed under this Act;

(b) declare what portions of this Act shall be applicable to such telegraph and to persons using the same, or employed in connexion therewith;

(c) declare that this Act, or such portions thereof as may be specified in the notification, shall be applicable to any telegraph established or to be established within British India by any Foreign Prince or State with the consent of the Government of India, and to persons using such telegraph or employed in connexion therewith.

All rules prescribed under this section shall have the force of law.

9. The Government of India shall not be responsible for any loss or damage which may occur in consequence of any telegraph officer failing to transmit with accuracy or to deliver any message given to him for transmission or delivery; and no such officer shall be responsible for any such loss or damage, unless he causes the same negligently, maliciously or fraudulently.

*III.—Penalties.*

10. Whoever, otherwise than under a license duly granted as aforesaid, establishes, or after revocation of such license maintains, a line of telegraph within British India, shall be liable to a fine not exceeding one thousand rupees, and for every week during which such line shall be maintained, shall be liable to a further fine not exceeding five hundred rupees.

11. Whoever, knowing or having reason to believe that a telegraph has been established or is maintained in contravention of this Act, uses such telegraph for the purpose of

sending or receiving messages, or performs any service incidental thereto, shall for every such offence be liable to a fine not exceeding fifty rupees.

**12. Every railway company and every officer**

For opposing establishment, &c., of telegraphs on railway land. of a railway company, neglecting or refusing to comply with the provisions of section six, shall be liable to a fine not exceeding one thousand rupees for every day during which such neglect or refusal continues.

**13. Whoever, without permission of some competent authority, enters the**

For intruding into signal-room, &c. office of a telegraph office of the Government or of a company or person licensed under this Act,

and whoever enters a fenced enclosure round such a telegraph office in contravention of any rule or notice not to do so,

and whoever refuses to quit such room or enclosure on being requested to do so by any officer or servant employed therein,

and whoever wilfully obstructs or impedes any such officer or servant in the performance of his duty,

shall be liable to a fine not exceeding five hundred rupees.

**14. Whoever does any of the acts mentioned**

For unlawfully learning the contents of messages. in section thirteen with the intention of unlawfully learning the contents of any message, or for any other unlawful purpose, shall (in addition to the fine to which he is liable under section thirteen) be liable to imprisonment for a term which may extend to a year.

For damaging, &c., telegraphs with intent

**15. Whoever, intending—**

to prevent transmission,

(a) to prevent or obstruct the transmission, conveyance or delivery of any message,

to tap,

(b) to intercept or to acquaint himself with the contents of any message, or

to commit mischief.

(c) to commit mischief,

damages, removes, tampers with, or touches any battery, machinery, wire, cable, post or other thing whatever, being part of or used in or about any telegraph or in the working thereof,

shall be liable to imprisonment for a term which may extend to three years, or to fine, or to both.

All offences under this section shall be cognizable and non-bailable within the meaning of the Code of Criminal Procedure.

**16. Whenever it appears to the Director General of Telegraphs that any**

Power to employ additional police in places where mischief to telegraphs is repeatedly committed.

act causing or likely to cause wrongful damage to any telegraph is repeatedly or maliciously committed in any place, and that the employment of an additional police force in such place is thereby rendered necessary, the Local Government may, on the application of the said Director-General, send such additional force to such place, and employ the same therein so long as such necessity continues;

and the inhabitants of such places shall be charged with the cost of such additional police force;

and the Local Government may by order in each case define the limits of any place for the purposes of this section;

and the Magistrate of the District, after enquiry if necessary, shall, subject to the orders of the Local Government, assess the proportion in which such cost is to be paid by the said inhabitants according to his judgment of their respective means.

All monies payable under this section shall be recoverable either under the warrant of a Magistrate by distress and sale of the goods of the defaulter within the local limits of such Magistrate's jurisdiction, or by suit in any competent Court, and shall be applied to the maintenance of the police force, or otherwise as the Governor General in Council may from time to time direct.

**17. Any telegraph officer who**

wilfully secretes, makes away with, alters or omits to transmit any message which he may have received for transmission or delivery, or

Penalty for omitting to transmit or deliver messages.

wilfully, or otherwise than by the official

order of a Secretary to the Government of India or to the Local Government, or of

such other officer as the Governor General in Council authorizes to give such order, intercepts any message or any part thereof, or divulges any message, or the purport of any message or of any part thereof, to any person not entitled to receive the same, or

divulges the purport of any telegraphic signal to any person not entitled to become acquainted with the same,

For divulging purport of signals.

shall be liable to imprisonment for a term not exceeding three years, or to fine, or to both.

**18. Every telegraph officer shall be deemed a**

For offering bribes to telegraph officers. public servant within the meaning of sections 161, 162, 163, 164 and 165 of the Indian Penal Code. And in the definition of "legal remuneration" contained in the said section 161, the word "Government" shall, for the purposes of this Act, be deemed to include a person or company licensed under this Act.

**19. Any telegraph officer guilty of any act**

For misconduct. of drunkenness, carelessness, or other misconduct, whereby the transmission or delivery of any message is endangered, or who loiters or makes delay in the transmission or delivery of any message, shall be liable to imprisonment for a term not exceeding three months, or to a fine not exceeding one hundred rupees, or to both.

**20. Any telegraph officer who transmits by**

For sending messages without payment to Government. telegraph any message upon which the prescribed charge has not been paid, intending thereby to defraud the Government, shall be liable to imprisonment for a term which may extend to three years, or to fine, or to both.



21. Whoever transmits or causes to be transmitted by a telegraph a message which he knows to be false or fabricated, shall be liable to imprisonment for a term which may extend to three years, or to fine, or to both.

22. Whoever fraudulently retains, or wilfully secretes, or makes away with, or keeps, or detains a message which ought to have been delivered to some other person,

or being required by a telegraph officer to deliver up any such message, neglects or refuses to do so,

shall be liable to imprisonment for a term which may extend to two years, or to fine, or to both.

23. Whoever abets within the meaning of the Indian Penal Code, any offence under this Act, and whoever attempts to commit, any such offence, shall be punishable with the punishment herein provided for such offence.

WHITLEY STOKES,

*Secy. to the Govt. of India.*

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 18th January 1876, and is hereby promulgated for general information:—

ACT No. II OF 1876.

## THE BURMA LAND AND REVENUE ACT, 1876.

### CONTENTS.

#### PREAMBLE.

#### PART I.

##### PRELIMINARY.

#### SECTION.

1. Short title.
- Local extent.
- Commencement.
2. Repeal.
3. Interpretation-clause.

#### PART II.

##### OF RIGHTS OVER LAND.

4. Lands excluded from the operation of Part II.
  - (a) Reserved forests.
  - (b) Fisheries.
  - (c) Public roads, &c.
  - (d) Towns.
  - (e) Dwelling-places.
  - (f) Cantonments.
  - (g) Civil stations.
  - (h) Lands of religious and educational institutions.
- Power to exclude other land.

#### SECTION.

5. Power to define boundaries of excluded lands.
6. Rights which may be acquired over land.
7. Status of landholder how acquired.
8. Landholders' rights defined.
9. Landholders out of possession when Act comes into force.
 

Landholders relinquishing possession within three years from Act coming into force.

Forfeiture of their status by neglect to assert it.
10. Applications by them for possession how dealt with.
 

Suits by them on application being rejected.

Forfeiture of their status by neglect to institute such suit.
11. Landholders relinquishing possession after three years from Act coming into force.
12. Right of landholder to make over land temporarily to revenue officer,
13. and to recover possession within twelve years.
14. Applications to recover possession by persons claiming as succeeding to the rights of the landholder.
15. Declaration and record of original acquisition of landholder's status.
16. Cancellation of such declarations and records.
 

Fresh declarations.
17. Questions as to original acquisition or as to the loss of landholder's status how to be dealt with by civil Courts.
18. Power to make rules for the disposal of available lands.
19. Temporary occupation of available land.
20. Allotment of grazing grounds.
21. Allotments to Toungya cutters.
22. Bar to acquisition of rights over lands disposed of or allotted under sections 18, 20 and 21.

#### PART III.

##### OF REVENUE AND TAXES.

##### A.—Of Land-Revenue.

23. Land liable to land-revenue assessment.
24. Mode and amount of assessment.
25. Rates may be altered.
26. Right to a settlement.
27. Nature of settlement.
28. Rights conferred by settlement.
29. Term of settlement.
30. Continuance of expired settlement until new settlement is made.

##### B.—Of the five per cent. cess.

31. A five per cent. cess to be levied.
32. How to be applied.

##### C.—Of the Toungya tax.

33. Toungya tax.

##### D.—Of the Capitation-tax and the Land rate in lieu thereof.

34. Capitation-tax.
35. Land rate in lieu of capitation-tax.
36. Exemption from capitation-tax and land rate.



*E.—Of personal liability for certain Revenue and Taxes.*

SECTION.

37. Personal liability for land-revenue, 5 per cent. cess, and land rate in lieu of capitation-tax.
38. Personal liability for tax on families.

*F.—Of the manufacture of Salt, and of licenses to prepare and collect Cutch, Beeswax, &c.*

39. Power to make rules for—  
licensing salt-manufacture;  
imposing salt-duty;  
composition with licensees.  
Penalty for manufacturing or storing salt without a license.
40. Power to make rules regarding collection and preparation of cutch, beeswax, &c.

*G.—Miscellaneous.*

41. Year of assessment.
42. When increase of rates takes effect.

PART IV.

OF ARREARS AND THE MODE OF RECOVERING THEM.

43. Revenue, &c., when due, where and to whom payable.
44. "Arrear" and "defaulter" defined.
45. Proceedings against defaulters for recovery of arrear.
46. Proceedings against the land.
47. Where there is a permanent heritable and transferable right in such land.
48. Title conferred by purchase at the sale under section 47.
49. Proceedings against the land where no permanent heritable and transferable right exists.
50. Effect of proclamation published under section 49.
51. Costs of proceedings for recovery of arrears.
52. Proceedings against defaulting revenue officers.
53. Proceedings against sureties of defaulters and revenue officers.

PART V.

MISCELLANEOUS.

54. Erection and repair of boundary-marks.
55. Appeals.
56. Bar to jurisdiction of civil Courts.
57. Additional powers which may be conferred on revenue officers.
58. Additional powers to make rules.
59. Penalty for breach of rules.
60. Publication of rules.
- Force of rules.
61. Consolidation and republication of rules.

SCHEDULE.—Towns in which land-rate in lieu of capitation-tax is levied.

*An Act to declare the law relating to interests in land and to regulate the assessment and collection of land-revenue, capitation-tax and other taxes in British Burma.*

WHEREAS it is expedient to declare the law relating to the acquisition by private persons of rights in land in the province of British Burma;

And whereas it is expedient also to consolidate and amend the law relating to the assessment and collection of land-revenue, capitation-tax, and certain other taxes in the said province; It is hereby enacted as follows:—

PART I.—PRELIMINARY.

1. This Act may be called "The Burma Land and Revenue Act, 1876."

It extends to all the territories now under the administration of the Chief Commissioner of British Burma except the Hill District of Arakan, and except such other places as the said Chief Commissioner may from time to time, by notification in the *British Burma Gazette*, and with the previous sanction of the Governor General in Council, exempt from its operation;

And it shall come into force on such date as the Chief Commissioner, with the previous sanction of the Governor General in Council, may direct by notification in the said Gazette.

2. On and from the date on which this Act comes into force, Act XXXV of 1852 (*for the abolition of the Poll-tax within the towns of Akyab and Kyauk Phyoo, in the province of Arracan, and for levying a tax on lands covered by dwelling-houses within those towns*), and all regulations and rules (if any) relating to any of the matters provided for by this Act, and then having the force of law, shall be repealed.

3. In this Act, unless there is something repugnant in the subject or context—

(a.) Land is said to be in the possession of a person under this Act

- (1) when it is occupied by him, or by his servant, agent, tenant or mortgagee, or by some other person holding under him;
- (2) when he, his servant, agent, tenant, mortgagee or other person holding under him, has paid the revenue which fell due in respect of such land during the last preceding year of assessment as fixed under section forty-one;
- (3) if such land, left fallow in the ordinary course of husbandry, was, when last cultivated, cultivated by him, his servant, tenant, agent or mortgagee, or by some other person holding under him:

Provided that no person shall be deemed to be in possession merely on the grounds mentioned in the second or third clause of this definition, of any land which is occupied by a person not holding under him, or of any land which he has relin-

quished by a notice in writing presented to a revenue officer at such time of the year as the Chief Commissioner may by rule from time to time appoint in this behalf:

(b.) "Revenue officer" means any person whom the Chief Commissioner may appoint, by name or as holding an office, to do—

- (1) anything required by this Act to be done by a revenue officer;
- (2) anything to be done by a Government officer under this Act or under any rule made under this Act, and for the doing of which no agency is specially provided by this Act:

(c.) "Notification" means a notification published in the *British Burma Gazette*.

## PART II.—OF RIGHTS OVER LAND.

Lands excluded from the operation of Part II.

4. Nothing contained in this Part shall apply to the following:—

(a.) Land included in any forest constituted 'a reserved forest' under the law for the time being in force:

Reserved forests.

(b.) Land included in any fishery demarcated under the Burma Fisheries Act, 1875:

Fisheries.

(c.) The soil of any public road, canal, drain or embankment:

Public roads, &c.

(d.) Land included within the limits of any town:

Towns.

(e.) Land appropriated to the dwelling-places of any town or village:

Dwelling-places.

(f.) Land included in any military cantonment:

Cantonments.

(g.) Land included in any civil station:

Civil stations.

(h.) Land belonging when this Act comes into force to the site of any monastery, pagoda or other sacred building, or of any school, and continuing to be used for the purposes of such monastery, pagoda, building or school.

Lands of religious and educational institutions.

The Chief Commissioner may from time to time by notification exclude any other land from the operation of this Part.

5. When the boundaries of any lands exempt or excluded under section four from the operation of this Part need definition for the purposes of that section, and no other mode of defining them is provided by law, the Chief Commissioner shall cause them to be defined by the revenue officer.

If, before they are defined, any question arises as to whether any land is included within them, such question shall be decided by the revenue officer, whose decision, subject to appeal and review as hereinafter provided, shall be final.

6. No right of any description shall be deemed to have been or shall be acquired by any person over any land to which this Part applies, except the following:—

Rights which may be acquired over land.

(a) rights created by any grant or lease made by or on behalf of the British Government;

(b) rights acquired under sections twenty-seven and twenty-eight of the Indian Limitation Act, 1871;

(c) rights created or originating in any of the modes hereinafter in that behalf specified;

(d) rights legally derived from any right mentioned in clauses (a), (b) and (c) of this section.

7. Except as provided in section twenty-two, Status of landholder any person having been in how acquired. possession of any culturable land for twelve years continuously, and having during that period regularly paid the revenue due thereon, or held the same under an express exemption from revenue, shall be deemed to have, upon the expiration of that period, acquired the status of a landholder in respect of such land:

Provided that such status shall not be deemed to have been acquired by any possession which terminated more than twelve years prior to the date on which this Act comes into force.

*Explanation 1.*—When land in the possession of one person comes immediately into the possession of another, by transfer or succession, the possession is deemed to be continuous, and the latter may, in reckoning his length of possession, add the possession of the former to his own.

*Explanation 2.*—When any revenue has been paid in respect of any land by any person holding such land under the person in possession thereof, such revenue shall, for the purposes of this section, be deemed to have been paid by the person so in possession.

8. A landholder shall have a permanent heritable and transferable right of use and occupancy in his land subject only—

Landholders' rights defined.

(a) to the payment of all such revenue, taxes, cesses and rates as may from time to time be imposed in respect of such land under any law for the time being in force;

(b) to the reservation in favour of Government of all mines and mineral products, and of all buried treasure, with full liberty to work and search for the same, paying to the landholder only compensation for surface damage as estimated by the revenue officer.

9. *First Clause.*—Any person having acquired the status of a landholder in respect of any land before the date of this Act coming into force, and having been out of possession of such land on the said date, may, within three years from the said date or within twelve years from the date on which he was last in possession, whichever first expires, proceed to recover possession of the said land in the manner hereinafter provided, that is to say

(a) if no other person is in possession of the same, he may resume possession thereof;

(b) if any other person is in possession of the same, he may apply to the revenue officer to be reinstated in possession thereof.

*Second Clause.*—Any person having the status of a landholder in respect of any land and being in possession of such land on the date on which this Act comes into force, and (except as provided in section twelve) voluntarily relinquishing possession of

Landholders relinquishing possession within three years from Act coming into force.



such land within the three years next following such date, may, at any time before the expiry of the said period of three years, proceed to recover possession of the same in manner provided in the first clause of this section.

*Third Clause.*—All persons entitled to resume possession of lands or to apply to the revenue officer under the first or second clause of this section and neglecting to resume possession or apply in manner aforesaid within the periods limited by the said clauses respectively, shall forfeit their status as landholders in respect of such lands.

10. On receiving any application under section nine, it shall be in the discretion of the revenue officer, after such enquiry as he thinks fit to make, either to reject such application or to put the applicant in possession of the land comprised in his application.

Any applicant whose application is rejected under this section may, within two months from the date of such rejection, institute a suit in the civil Court to recover possession of the land comprised in his application.

Any such applicant who neglects to institute such a suit within the said period of two months, shall forfeit his status of landholder in respect of such land.

11. Any landholder who, except as provided in section twelve, voluntarily relinquishes the possession of any land after the expiry of three years from the date on which this Act comes into force, shall at once forfeit his status of landholder in respect of such land.

12. Whenever any person in possession of land, and claiming the status of a landholder in respect thereof, desires temporarily to relinquish the possession of the same, he may present a petition to the revenue officer, requesting him to take over such land.

The revenue officer on receipt of such petition, if it appears to him on such enquiry as he thinks fit to make that the petitioner is entitled to such status, shall cause a notice to be published in such manner as the Chief Commissioner may by rule prescribe, declaring that he has taken over the land, and the land shall thereupon be at his disposal to be let on lease or otherwise dealt with, subject to the rights of any third parties over the land and to the right of the petitioner next hereinafter reserved.

13. The petitioner may, at any time within twelve years from the date on which the land has been taken over by the revenue officer, apply to the revenue officer to reinstate him in possession of the same.

On receiving such application, the revenue officer shall, in such manner as may be provided by rules made under this Act and in force for the time being, give notice of the application to any person who may be in occupation under him, and shall in due time proceed to eject him, and shall put the applicant in possession of the land :

Provided that no person shall be ejected under this section from any land which, before receiving notice from the revenue officer of the said application, such person or his predecessor in interest has in any way prepared for cultivation, until the person sought to be ejected has gathered in his crop :

Provided also that no person shall be so ejected from any land which he or his predecessor in interest has planted, drained, embanked or otherwise permanently improved, until he has been paid by the applicant the value of such improvements at the date of ejectment, such value to be determined, in case the parties differ, by order of the revenue officer.

14. If any person applies for possession of land under section thirteen, alleging that he is the successor in interest of the petitioner from whom such land was taken over by the revenue officer, the revenue officer may, in his discretion, reject such application, or proceed thereon under section thirteen as if it were an application by the said petitioner, and the person from whom such land has been taken, or any other person, may sue to establish his title to such land.

15. Any person being in possession of any land and asserting that he himself, or any other person through whom he claims, acquired the status of a landholder in respect of such land in the manner provided by section seven, may apply to the revenue officer to record, in a register to be provided for this purpose, a declaration of such status having been so acquired. And the revenue officer, if it appears to him after a notice of such application has been published for such period and in such manner as the Chief Commissioner may by rule prescribe, and after such enquiry as the revenue officer may think fit to make, that such status was so acquired, shall record a declaration to that effect, and furnish the applicant with a certificate of the same having been recorded.

16. If within five years from the date on which a declaration has been recorded under section fifteen, the revenue officer is satisfied that it is erroneous, he may cancel it.

Provided that no such declaration shall be so cancelled until a notice of the intention to cancel it has been published for such period and in such manner as the Chief Commissioner may from time to time by rule direct.

While any such declaration remains on the register uncanceled, no fresh declaration inconsistent therewith shall be recorded in such register.

17. Whenever a question arises in any proceeding before any civil Court as to whether any person acquired the status of a landholder in respect of any land in the manner provided by section seven, and it appears that a declaration of the fact of such status having been acquired by him has been made under section fifteen not less than five years before the commencement of such proceeding and is still uncanceled, the Court shall decide in accordance therewith.



Whenever any such question arises in any such proceeding and it appears that no such declaration has been so made, or if made that it has been cancelled,

and whenever any question arises whether the status of a landholder, having been acquired, has been subsequently lost,

the Court shall refer such question to the revenue officer, and shall give judgment in accordance with his decision thereon :

Provided that where any party desires to appeal from the decision of the revenue officer on any question so referred, to a revenue officer of higher grade empowered to hear such appeal by the rules for the time being in force, the Court shall, on such conditions as to the furnishing of security or otherwise as it thinks fit, defer its judgment so as to admit of such appeal being preferred, and in the event of a decision being given in appeal different from that given by the revenue officer to whom the question was originally referred, shall give judgment in accordance with the decision pronounced in appeal.

18. The Chief Commissioner may from time to time make rules for the disposal of available lands. Power to make rules for the disposal of available lands. to time make rules for the disposal by way of grant or otherwise of any land over which no person has a right of either of the classes specified in clauses (a) and (c) of section six.

Such rules may provide among other matters for the following :—

(a) the amount or kind of interest to be created in such land, and the conditions (if any) subject to which such interest may be conferred ;

(b) the mode in which grants and other dispositions of the land may be made ;

(c) the total or partial exemption, either absolutely or subject to conditions, of the land from revenue for a term of years or for any life or lives, or during the maintenance of any institution ;

(d) the realization of any money payable in consideration of the grant or other disposition, or of any penalty payable on breach of a condition annexed to such grant or disposition, as if it were an arrear of revenue due in respect of the land by the person taking under the grant or disposition, his legal representatives or assigns.

19. The Chief Commissioner may also from time to time make rules to regulate the temporary occupation of such land as last aforesaid, and may empower any revenue officer to eject any person occupying, or continuing to occupy, such land in contravention of such rules. Temporary occupation of available land.

20. The Chief Commissioner shall from time to time as occasion requires make rules for the allotment from the land referred to in section eighteen of grazing grounds to the inhabitants of any village in the neighbourhood whom he considers to stand in need of such allotment, and for regulating and controlling the enjoyment of such grazing grounds by persons permitted to resort thereto. Allotment of grazing grounds.

21. The Chief Commissioner shall also make rules from time to time and for different places as occasion requires— Allotments to Toungya cutters.

for the allotment from the land referred to in section eighteen for the use of tribes or families

practising Toungya cultivation, of areas suitable for such cultivation of sufficient extent and situated in localities reasonably convenient for the purposes of the persons to whom they are allotted,

and for regulating and controlling the enjoyment of lands so allotted by persons permitted to resort to the same.

22. No person shall acquire, by length of possession or otherwise, any right over lands disposed of or allotted under section eighteen, section twenty or section twenty-one, beyond that which is given by the rules made under the said sections respectively. Bar to acquisition of rights over lands disposed of or allotted under sections 18, 20 and 21.

### PART III.—OF REVENUE AND TAXES.

#### A.—Of Land-revenue.

23. All culturable land and all land which is culturable when this Act comes into force, but which subsequently becomes unculturable in consequence of the erection of buildings or otherwise by the act of man, Land liable to land-revenue assessment.

and all land assessed to land-revenue when this Act comes into force,

shall be liable to be assessed to land-revenue in manner hereinafter mentioned.

But nothing in this section shall apply to—

(a) land which, when this Act comes into force, belongs to the site of any monastery, pagoda or other sacred building, or of any school, and which continues to be used for the purposes of such monastery, pagoda, building or school ;

(b) land exempt from assessment under the express terms of any grant made by or on behalf of the British Government ;

(c) land in respect of which a Toungya tax is imposed under section thirty-three ;

(d) land appropriated to the dwelling places of any town or village and exempted from the operation of the former part of this section by order of the Chief Commissioner, which order the Chief Commissioner is hereby empowered to make from time to time.

24. The assessment referred to in section twenty-three shall be either— Mode and amount of assessment.

(a) by annual rates per acre or other superficial measure of the land, or

(b) by annual rates on trees growing on the land.

The Chief Commissioner may from time to time make rules for fixing such rates and determining under what circumstances each description of rate is to be imposed.

Subject to such rules, the nature and amount of such assessment shall be in the discretion of the revenue officer :

Provided that no assessment shall be made in derogation of the terms of any grant made by or on behalf of the British Government.

25. Subject to the rules made under section twenty-four and for the time being in force, and except as provided in that section and in sections twenty— Rates may be altered.

eight and forty-two, the rates payable in respect of any land may be altered from time to time as the Chief Commissioner may direct.

26. Any person in possession of any culturable land which is liable to be assessed to land-revenue, may apply to the revenue officer to make a settlement with him of such land.

If such person appears to have a permanent heritable and transferable right of use and occupancy in the land, the revenue officer shall offer him a settlement of the nature hereinafter described.

If such person does not appear to have such a right, it shall be in the discretion of the revenue officer to offer or refuse such settlement.

27. The settlement offered to the applicant may be either—

(a)—a settlement of a single annual sum payable in respect of the whole land, or

(b)—a settlement of certain annual rates per acre or other superficial measure of land.

In either case the settlement may provide that, for any additional land situate within certain local limits which the applicant may cultivate (not being land acquired by him by transfer or succession), he shall not be required to pay during the continuance of such settlement any revenue whatever or any revenue in excess of rates fixed thereby for such additional land.

The Chief Commissioner shall by rules determine the cases in which each of the said descriptions of settlement shall be offered, and the general principles on which the amount or rate of the revenue payable thereunder shall be fixed.

Subject to such rules, the nature and stipulations of the settlement to be offered in each case shall be in the discretion of the revenue officer.

28. When a settlement of any land offered under sections twenty-six and twenty-seven has been accepted, neither the person on whose application such settlement has been made, nor any person succeeding him in possession of the land by transfer or succession, nor any person holding under him or under a person so succeeding him, shall, during the term of such settlement, be held liable to pay any revenue in respect of such land beyond that fixed by the settlement.

But no person shall be deemed to have acquired any right to or over any land, as against any other person claiming rights to or over the same land, merely on the ground that a settlement of such land has been made on his application, or on the application of some person through whom he claims.

29. The settlement shall be made for such term as the Chief Commissioner may from time to time by rule direct.

The settlement of any land shall terminate at the close of any year of assessment prescribed under section forty-one, if the person in possession of such land, and entitled under section twenty-eight to the benefit of such settlement, not less than three months before the close of such year presents to the revenue officer a notice in writing declaring that he desires to rescind the settlement, and at the same time pays to him all reve-

nue payable in respect of the said land to the close of such year.

If any such person omits to give the notice and make the payment required by this section, he shall continue liable for the revenue payable from time to time under the settlement, although he may have relinquished possession of the land.

30. If the term for which a settlement of any land has been made elapses before a new settlement thereof is made, any person who was entitled to the benefit of the expired settlement at the time of its expiration and continues in possession of such land, and any person holding under him or claiming through him without an interruption of possession, shall be entitled to the benefit, and be bound by the stipulations, of the expired settlement until a new settlement of such land is made.

Provided that the said stipulations shall cease to be in force at the close of any year of assessment as aforesaid, if the person in possession, not less than three months before the close of such year, presents to the revenue officer a notice in writing requiring that they should so cease.

#### *B.—Of the five per cent. cess.*

31. On all lands assessed to land-revenue there shall be levied, in addition to the land-revenue assessed thereon, an annual cess of five per cent. on the amount of such revenue.

Nothing in this section applies to lands included in towns to which the British Burma Municipal Act, 1874, shall have been extended.

32. The cess so levied in each district shall form a fund to be called the "Five per cent. Cess Fund," and shall be appropriated in that district, in such proportions as the Chief Commissioner may from time to time by notification direct, to all or any of the following local objects, namely,—

- the construction and maintenance of district roads;
- the promotion of education;
- the maintenance of a local postal service;
- the maintenance of a village police.

#### *C.—Of the Toungya tax.*

33. The Chief Commissioner may direct that, in lieu of the revenue assessable on any land under Toungya cultivation, there shall be collected an annual tax, either on each male person who has completed his age of eighteen years, or on each family of persons, taking part in the cultivation of such land at any time during the year of assessment as fixed under section forty-one.

The rates of such tax may be fixed from time to time by the Chief Commissioner, but shall not exceed the following, that is to say,—

- on each male cultivator, two rupees;
- on each family of cultivators, two rupees.

#### *D.—Of the Capitation-tax and the Land-rate in lieu thereof.*

34. A capitation-tax shall be payable by all males between the ages of eighteen and sixty years, at such rates as the Chief Commissioner may from time to time by notification direct:



Provided that such rates shall not exceed the following, that is to say,—

on married men, five rupees a year;  
on men who have no wives, two rupees eight annas a year:

Provided also that this tax shall not be payable—

(a) by the residents of any of the towns mentioned in the schedule hereto annexed;

(b) by the residents of any other town on which the Chief Commissioner may impose a land-rate under section thirty-five.

35. In the towns mentioned in the schedule hereto annexed, and in such other towns as the Chief Commissioner may from time to time by notification direct, there shall be levied, instead of the capitation-tax, an annual rate upon land, to be fixed from time to time by the Chief Commissioner by notification, but not to exceed the following, that is to say,—

on land covered with buildings, one pie and a half per square foot;  
on land not covered with buildings, three rupees per acre.

The boundaries of the towns in which such rate is leviable shall be fixed from time to time, for the purposes of this section, by the Chief Commissioner by notification, and may be so fixed as to include any suburbs of such towns.

*Explanation.*—The rate leviable on any land under this section shall be in addition to any land-revenue payable thereon.

36. The Chief Commissioner may, by notification,—

(a) exempt any person or class of persons, or the residents of any particular locality, from the payment of capitation-tax;

(b) exempt any lands, or any class of lands, throughout the province or in any part thereof, from land-rate in lieu of capitation-tax;

(c) revoke any such exemption.

#### *E.—Of personal liability for certain Revenue and Taxes.*

37. The amount payable on account of revenue, five per cent. cess, or land-rate in lieu of capitation-tax on any land for any year of assessment shall be due jointly and severally from all persons who have been in possession of such land at any time during such year, and all persons who have held under them as tenants, mortgagees or conditional vendees.

38. When a tax per family of cultivators of any land is imposed, the amount due for any year of assessment from each family shall be due jointly and severally from all males of such family who at any time during such year, being then above the age of eighteen years, took any part in the cultivation of such land.

#### *F.—Of the Manufacture of Salt, and of Licenses to prepare and collect Cutch, Beeswax, &c.*

39. The Chief Commissioner may from time to time make rules—

(a) for granting licenses to manufacture salt;

(b) for imposing on all salt manufactured a duty at a rate not exceeding the rate of customs-duty for the time being payable on salt imported by sea;

(c) for compounding with any holder of a license for the payment by him of an annual sum assessed upon the plant employed by him, in lieu of the duty which would be payable by him under clause (b) on the salt produced with the aid of such plant.

Penalty for manufacturing or storing salt without a license. Any person who, without a license for the time being in force,—

(d) engages in the manufacture of salt;

(e) owns works for the manufacture of salt; or

(f) stores salt exceeding such quantity as the Chief Commissioner may from time to time by notification fix in this behalf;

shall be liable on conviction before a Magistrate to a fine not exceeding fifty rupees, and to a further fine of ten rupees for every day after a first conviction under this section in which he continues such manufacture or storage:

And all salt in respect of which a conviction under this section has taken place, and all materials and implements used for the purpose of manufacturing such salt, shall be liable to confiscation by order of the convicting Magistrate.

40. The Chief Commissioner may from time to time make rules—

Power to make rules regarding collection and preparation of cutch, beeswax, &c.

(a) for granting licenses to prepare or collect, or farms of the right of preparing or collecting, cutch, beeswax, honey, lac, cardamoms and other forest-produce or edible birds' nests, upon land over which no person has a right of either of the classes specified in clauses (a) and (c) of section six:

(b) for fixing the amount of fees to be charged in respect of such licenses or farms.

#### *G.—Miscellaneous.*

41. The year of assessment of any revenue cess, rate, tax or fee leviable under this Part shall commence on such day of the calendar year as the Chief Commissioner may from time to time by rule prescribe.

42. Notwithstanding anything contained in this Part, no enhancement made in any such revenue, rate, tax or fee shall take effect until the commencement of the year of assessment following that in the course of which it is made.

#### *PART IV.—OF ARREARS AND THE MODE OF RECOVERING THEM.*

43. Every sum payable under this Act on Revenue, &c., when account of any revenue, tax, due, where and to whom payable. cess, rate, fee, duty or composition, shall fall due on such date, and shall be payable at such place and to such person, as the Chief Commissioner may from time to time by rule direct.



44. When any such sum has fallen due, and a written notice of demand for it has been served on any one of the persons liable for it or published in such manner as the Chief Commissioner may from time to time by rule direct, and ten days have elapsed from the service or publication of such notice without such sum having been paid, such sum shall be deemed to be an arrear; and every person liable for it shall be deemed to be a defaulter.

45. An arrear may be realized as if it were the amount of a decree for money passed against the defaulter in favour of any revenue officer whom the Chief Commissioner may from time to time appoint in this behalf by name or as holding any office.

Proceedings with a view to the realization of such arrears may be instituted by such officer before any other revenue officer whom the Chief Commissioner may from time to time appoint by name or as holding any office, and except in so far as the Chief Commissioner may otherwise by rule direct, such other officer may exercise all the powers conferred on, and shall conform to all rules of procedure prescribed for, a court executing a decree by the Code of Civil Procedure:

Provided that—

except when execution is applied for against a defaulter who has absconded or who is reasonably believed to be about to abscond,

the officer before whom proceedings are instituted under this section shall, before issuing any process of execution against a defaulter, cause a notice to be served on him in the manner prescribed for the service of summons on defendants in civil suits, requiring him either to pay the amount of the arrear or to appear on a day fixed in the notice and show cause why such amount should not be realized from him.

If on the day so fixed such amount has not been paid and the defaulter does not appear, or appearing fails to show cause as aforesaid, the said officer may order the process to issue forthwith.

46. Instead of, or in addition to, the proceedings which may be instituted under section forty-five, a revenue officer empowered in this behalf by the Chief Commissioner may, when the arrear is one of land-revenue, five per cent. cess, or land-rate in lieu of capitation-tax, proceed against the land on which such arrear has accrued as next hereinafter provided.

47. If such officer finds on enquiry that there exists any permanent heritable and transferable right of use and occupancy in the land, he may sell by public auction such right in the whole of the land, or in such portion thereof as he may deem sufficient, for the realization of the arrear.

The proceeds of such sale shall be applied in the first place in liquidation of the arrear, and in the event of there being any surplus remaining, the revenue officer shall, if he is satisfied as to the right of any person claiming such surplus, pay the amount thereof to such person, and if he is not so satisfied, shall hold the amount in deposit for the person who may ultimately succeed in due course of law in establishing his title thereto.

48. The purchaser at a sale held under section forty-seven shall be deemed to have acquired the right offered for sale, free from all encumbrances created over it and from all subor-

dinate interests derived from it, except such as may be expressly reserved by the revenue officer at the time of sale.

49. If the revenue officer proceeding against the land finds on enquiry that no permanent heritable and transferable right of use and occupancy exists therein, he may, by proclamation published on the land in such manner as the Chief Commissioner from time to time by rule directs, declare that he has taken possession of such land on behalf of the Government and may summarily eject any person found in occupation thereof.

50. When a proclamation is published under section forty-nine in respect of any land over which any private rights of any description exist, such land shall be deemed to have been, from the date of such proclamation, vested in the Government free from all such rights as have not been expressly reserved by the terms of such proclamation.

51. All costs of any proceeding under this Act for the recovery of an arrear may be recovered as if they formed part of such arrear.

52. If a revenue officer has reason to believe that a revenue officer subordinate to him who has collected any sum due under this Act has absconded or is about to abscond without accounting for such sum, he may issue a warrant for the apprehension of such subordinate officer and proceed against him or cause proceedings to be instituted against him as if he were a defaulter in the amount so collected.

53. Any person who has become liable for any amount as surety for a defaulter or revenue officer may be proceeded against as if he himself were a defaulter in such amount.

#### PART V.—MISCELLANEOUS.

54. A revenue officer may, by a notice in writing duly served in accordance with rules to be made under this Act, require any person liable for the revenue of any land, or entitled to hold such land free of revenue, to erect boundary-marks sufficient for defining the limits of such land, or to repair any such boundary-marks already existing; and if such person fails to comply with his requisition within a period to be specified in the notice, may cause the work to be done, and recover the cost thereof as if it were an arrear of revenue due in respect of the land.

55. Appeals shall lie from orders and decisions given under any provision of this Act, in such cases, to such officers, and subject to such limitations as to time, and such other conditions, as the Chief Commissioner may from time to time by rule determine.

Provided that decisions by an officer of a grade lower than that of a Commissioner of a Division in or on the following matters, claims and questions shall not be final (namely):

(a) matters disposed of by revenue officers under section five, section ten and sections twelve to seventeen inclusive, except orders as to the value of improvements;

(b) claims to occupy or resort to lands under sections nineteen, twenty and twenty-one, and disputes as to the use or enjoyment of such lands between persons permitted to occupy or resort to the same;

(c) questions as to whether any land or any person is liable to be assessed to any revenue, cess, tax or rate ;

(d) questions as to the mode or principle of assessment of any revenue, cess, tax or rate, or as to the amount assessed ;

(e) questions as to the right to a settlement of land-revenue, or the nature or term of the settlement to be offered ;

(f) questions as to the validity or effect of any settlement, or as to whether the conditions of any settlement are still in force ;

(g) questions as to the liability of any person under sections thirty-seven and thirty-eight ;

(h) questions as to whether any revenue, cess, tax or rate is in arrear ;

(i) questions as to the legality of any process issued under section forty-five ;

(j) questions as to the validity of a sale under section forty-seven, or as to the effect of a proclamation under section forty-nine :

Provided also that in all cases the Chief Commissioner shall have power to call for and review the proceedings, if he thinks fit to do so, and pass such order thereon consistent with the provisions of this Act as he thinks fit.

56. Except as hereinbefore expressly provided, no civil Court shall exercise jurisdiction as to any of the following matters (namely) :—

Bar to jurisdiction of civil Courts.

(a) matters, claims and questions mentioned in the first proviso to section fifty-five ;

(b) claims to any office connected with the revenue administration, or to any emolument appertaining to such office, or in respect of any injury caused by exclusion, suspension, or removal therefrom ;

(c) claims to have allotments made under section twenty or section twenty-one and objections to the making of such allotments ;

(d) claims to a remission or refund of any revenue, cess, tax, rate, fee, duty or composition payable or paid under this Act ;

(e) questions as to the right to, or amount of, any compensation for improvements awardable under section thirteen.

57. The Chief Commissioner may, subject to any restrictions from time to time imposed by the Governor General in Council, invest any revenue officer by name or as holding any office with any of the following powers, in addition to the powers directly conferred on revenue officers by this Act, to be exercised by him in any part of British Burma or in any class of cases in any such part :—

(a) power to enter upon any land and to survey, demarcate or make a map of the same ;

(b) power to cut and thresh the crop on any land and weigh the grain with a view to estimating the capabilities of the soil ;

(c) any power exercised by a civil Court in the trial of suits ;

(d) power to delegate the exercise of any power, or the performance of any duty, to a subordinate revenue officer ;

(e) power to review any decision or order given by a revenue officer which is not open to appeal or from which, if open to appeal, no appeal has been preferred ;

(f) power to call for the proceedings of any subordinate revenue officer and review any order or decision given therein which is not open to appeal,

or from which, if open to appeal, no appeal has been preferred.

58. In addition to the other matters for which the Chief Commissioner is empowered to make rules by this Act, he may from time to time make rules—

Additional powers to make rules.

(a) for the assessment and collection of all revenue and of every cess, tax, rate, fee, duty and composition leviable under this Act ;

(b) to determine the person by whom, and the time, place and manner at or in which, anything to be done under this Act, and for which no express provision is made in these respects, shall be done ; and generally to regulate the procedure of revenue officers in all cases ;

(c) to provide for the investigation by the higher revenue officers of charges of misconduct preferred against revenue officers of lower grade ;

(d) to determine the fees to be charged for the service of process issued under this Act, and the mode in which such fees shall be realised ;

(e) to regulate the costs in all proceedings before revenue officers, and to provide for their realisation as if they were arrears of land-revenue ;

(f) as to making advances of money to agriculturists for the purchase of seed and cattle, for the construction, maintenance and repair of dwelling-houses and other buildings, and for other such purposes not coming within the scope of the Land Improvement Act, 1871 ;

(g) for the recovery of advances made under clause (f) of this section, from the persons to whom they were made or their legal representatives ; and

(h) generally to carry out the provisions of this Act.

59. The Chief Commissioner may, in making any rule under this Act, attach to the breach of it, in addition to any other consequences that would ensue from such breach, a punishment, on conviction before a Magistrate, not exceeding one month's imprisonment, or two hundred rupees fine, or both.

60. All rules made by the Chief Commissioner under this Act shall, when sanctioned by the Governor General in Council, be published in the *British Burma Gazette*, and shall thereupon have the force of law.

61. The Chief Commissioner shall at least once in every three years cause all rules for the time in force under this Act to be arranged in some convenient order, according to their subject-matter consolidated, and, where necessary, amended.

The rules so arranged, consolidated and amended shall, after being sanctioned by the Governor General in Council, be published in the *British Burma Gazette*, and upon such publication all previous rules under this Act shall cease to be in force.

#### SCHEDULE.

(See sections 34 and 35).

Towns in which land-rate in lieu of capitation-tax is levied :—

Rangoon.	Prome.
Bassein.	Toungoo.
Thayetmyoo.	Akyab.

Kyaukhpyoo.

WHITLEY STOKES,  
Secy. to the Govt. of India.





# The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 29, 1876. { Register  
No. 75.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 18th January 1876, and is hereby promulgated for general information:—

ACT No. II OF 1876.

### THE BURMA LAND AND REVENUE ACT, 1876.

#### CONTENTS.

##### PREAMBLE.

##### PART I.

##### PRELIMINARY.

##### SECTION.

1. Short title.  
Local extent.  
Commencement.
2. Repeal.
3. Interpretation-clause.

##### PART II.

##### OF RIGHTS OVER LAND.

4. Lands excluded from the operation of Part II.
    - (a) Reserved forests.
    - (b) Fisheries.
    - (c) Public roads, &c.
    - (d) Towns.
    - (e) Dwelling-places.
    - (f) Cantonments.
    - (g) Civil stations.
    - (h) Lands of religious and educational institutions.
- Power to exclude other land.

##### SECTION.

5. Power to define boundaries of excluded lands.
6. Rights which may be acquired over land.
7. Status of landholder how acquired.
8. Landholders' rights defined.
9. Landholders out of possession when Act comes into force.  
Landholders relinquishing possession within three years from Act coming into force.  
Forfeiture of their status by neglect to assert it.
10. Applications by them for possession how dealt with.  
Suits by them on application being rejected.  
Forfeiture of their status by neglect to institute such suit.
11. Landholders relinquishing possession after three years from Act coming into force.
12. Right of landholder to make over land temporarily to revenue officer,
13. and to recover possession within twelve years.
14. Applications to recover possession by persons claiming as succeeding to the rights of the landholder.
15. Declaration and record of original acquisition of landholder's status.
16. Cancellation of such declarations and records.  
Fresh declarations.
17. Questions as to original acquisition or as to the loss of landholder's status how to be dealt with by civil Courts.
18. Power to make rules for the disposal of available lands.
19. Temporary occupation of available land.
20. Allotment of grazing grounds.
21. Allotments to Toungya cutters.
22. Bar to acquisition of rights over lands disposed of or allotted under sections 18, 20 and 21.



## PART III.

## OF REVENUE AND TAXES.

## A.—Of Land-Revenue.

## SECTION.

23. Land liable to land-revenue assessment.
24. Mode and amount of assessment.
25. Rates may be altered.
26. Right to a settlement.
27. Nature of settlement.
28. Rights conferred by settlement.
29. Term of settlement.
30. Continuance of expired settlement until new settlement is made.

## B.—Of the five per cent. cess.

31. A five per cent. cess to be levied.
32. How to be applied.

## C.—Of the Toungya tax.

33. Toungya tax.

## D.—Of the Capitation-tax and the Land rate in lieu thereof.

34. Capitation-tax.
35. Land rate in lieu of capitation-tax.
36. Exemption from capitation-tax and land rate.

## E.—Of personal liability for certain Revenue and Taxes.

37. Personal liability for land-revenue, 5 per cent. cess, and land rate in lieu of capitation-tax.
38. Personal liability for tax on families.

## F.—Of the manufacture of Salt, and of licenses to prepare and collect Cutch, Beeswax, &amp;c.

39. Power to make rules for—  
licensing salt-manufacture;  
imposing salt-duty;  
composition with licensees.  
Penalty for manufacturing or storing salt without a license.
40. Power to make rules regarding collection and preparation of cutch, beeswax, &c.

## G.—Miscellaneous.

41. Year of assessment.
42. When increase of rates takes effect.

## PART IV.

## OF ARREARS AND THE MODE OF RECOVERING THEM.

43. Revenue, &c., when due, where and to whom payable.
44. "Arrear" and "defaulter" defined.
45. Proceedings against defaulters for recovery of arrear.
46. Proceedings against the land.
47. Where there is a permanent heritable and transferable right in such land.
48. Title conferred by purchase at the sale under section 47.
49. Proceedings against the land where no permanent heritable and transferable right exists.
50. Effect of proclamation published under section 49.
51. Costs of proceedings for recovery of arrears.
52. Proceedings against defaulting revenue officers.
53. Proceedings against sureties of defaulters and revenue officers.

## PART V.

## MISCELLANEOUS.

54. Erection and repair of boundary-marks.
55. Appeals.

## SECTION.

56. Bar to jurisdiction of civil Courts.
57. Additional powers which may be conferred on revenue officers.
58. Additional powers to make rules.
59. Penalty for breach of rules.
60. Publication of rules.  
Force of rules.
61. Consolidation and republication of rules.

SCHEDULE.—Towns in which land-rate in lieu of capitation-tax is levied.

*An Act to declare the law relating to interests in land and to regulate the assessment and collection of land-revenue, capitation-tax and other taxes in British Burma.*

WHEREAS it is expedient to declare the law relating to the acquisition by private persons of rights in land in the province of British Burma;

And whereas it is expedient also to consolidate and amend the law relating to the assessment and collection of land-revenue, capitation-tax, and certain other taxes in the said province; It is hereby enacted as follows:—

## PART I.—PRELIMINARY.

1. This Act may be called "The Burma Land and Revenue Act, 1876."

It extends to all the territories now under the administration of the Chief Commissioner of British Burma except the Hill District of Arakan, and except such other places as the said Chief Commissioner may from time to time, by notification in the *British Burma Gazette*, and with the previous sanction of the Governor General in Council, exempt from its operation;

And it shall come into force on such date as the Chief Commissioner, with the previous sanction of the Governor General in Council, may direct by notification in the said Gazette.

2. On and from the date on which this Act comes into force, Act XXXV of 1852 (*for the abolition of the Poll-tax within the towns of Akyab and Kyauk Phoo, in the province of Arracan, and for levying a tax on lands covered by dwelling-houses within those towns*), and all regulations and rules (if any) relating to any of the matters provided for by this Act, and then having the force of law, shall be repealed.

3. In this Act, unless there is something repugnant in the subject or context—

- (a.) Land is said to be in the possession of a person under this Act
  - (1) when it is occupied by him, or by his servant, agent, tenant or mortgagee, or by some other person holding under him;
  - (2) when he, his servant, agent, tenant, mortgagee or other person holding under him, has paid the revenue which fell due in respect of such land during the last preceding year of assessment as fixed under section forty-one;

- (3) if such land, left fallow in the ordinary course of husbandry, was, when last cultivated, cultivated by him, his servant, tenant, agent or mortgagee, or by some other person holding under him :

Provided that no person shall be deemed to be in possession merely on the grounds mentioned in the second or third clause of this definition, of any land which is occupied by a person not holding under him, or of any land which he has relinquished by a notice in writing presented to a revenue officer at such time of the year as the Chief Commissioner may by rule from time to time appoint in this behalf :

(b.) "Revenue officer" means any person whom the Chief Commissioner may appoint, by name or as holding an office, to do—

- (1) anything required by this Act to be done by a revenue officer ;
- (2) anything to be done by a Government officer under this Act or under any rule made under this Act, and for the doing of which no agency is specially provided by this Act :

(c.) "Notification" means a notification published in the *British Burma Gazette*.

## PART II.—OF RIGHTS OVER LAND.

**Lands excluded from the operation of Part II.** 4. Nothing contained in this Part shall apply to the following :—

(a.) Land included in any forest constituted ' a reserved forest ' under the law for the time being in force :

(b.) Land included in any fishery demarcated under the *Burma Fisheries Act, 1875* :

(c.) The soil of any public road, canal, drain or embankment :

(d.) Land included within the limits of any town :

(e.) Land appropriated to the dwelling-places of any town or village :

(f.) Land included in any military cantonment :

(g.) Land included in any civil station :

(h.) Land belonging when this Act comes into force to the site of any monastery, pagoda or other sacred building, or of any school, and continuing to be used for the purposes of such monastery, pagoda, building or school.

The Chief Commissioner may from time to time by notification exclude any other land from the operation of this Part.

5. When the boundaries of any lands exempt or excluded under section four from the operation of this Part need definition for the purposes of that section, and no other mode of defining them is provided by law, the Chief Commissioner shall cause them to be defined by the revenue officer.

If, before they are defined, any question arises as to whether any land is included within them, such question shall be decided by the revenue

officer, whose decision, subject to appeal and review as hereinafter provided, shall be final.

6. No right of any description shall be deemed

Rights which may be acquired over land. to have been or shall be acquired by any person over any land to which this Part applies, except the following :—

(a) rights created by any grant or lease made by or on behalf of the British Government ;

(b) rights acquired under sections twenty-seven and twenty-eight of the *Indian Limitation Act, 1871* ;

(c) rights created or originating in any of the modes hereinafter in that behalf specified ;

(d) rights legally derived from any right mentioned in clauses (a), (b) and (c) of this section.

7. Except as provided in section twenty-two, Status of landholder any person having been in how acquired. possession of any culturable land for twelve years continuously, and having during that period regularly paid the revenue due thereon, or held the same under an express exemption from revenue, shall be deemed to have, upon the expiration of that period, acquired the status of a landholder in respect of such land :

Provided that such status shall not be deemed to have been acquired by any possession which terminated more than twelve years prior to the date on which this Act comes into force.

*Explanation 1.*—When land in the possession of one person comes immediately into the possession of another, by transfer or succession, the possession is deemed to be continuous, and the latter may, in reckoning his length of possession, add the possession of the former to his own.

*Explanation 2.*—When any revenue has been paid in respect of any land by any person holding such land under the person in possession thereof, such revenue shall, for the purposes of this section, be deemed to have been paid by the person so in possession.

8. A landholder shall have a permanent heritable and transferable right of use and occupancy in his land subject only—

(a) to the payment of all such revenue, taxes, cesses and rates as may from time to time be imposed in respect of such land under any law for the time being in force ;

(b) to the reservation in favour of Government of all mines and mineral products, and of all buried treasure, with full liberty to work and search for the same, paying to the landholder only compensation for surface damage as estimated by the revenue officer.

9. *First Clause.*—Any person having acquired the status of a landholder in respect of any land before the date of this Act coming into force, and having been out of possession of such land on the said date, may, within three years from the said date or within twelve years from the date on which he was last in possession, whichever first expires, proceed to recover possession of the said land in the manner hereinafter provided, that is to say

(a) if no other person is in possession of the same, he may resume possession thereof ;

(b) if any other person is in possession of the same, he may apply to the revenue officer to be reinstated in possession thereof.



*Second Clause.*—Any person having the status of a landholder in respect of any land and being in possession of such land on the date on which this Act comes into force, and (except as provided in section twelve) voluntarily relinquishing possession of such land within the three years next following such date, may, at any time before the expiry of the said period of three years, proceed to recover possession of the same in manner provided in the first clause of this section.

*Third Clause.*—All persons entitled to resume possession of lands or to apply to the revenue officer under the first or second clause of this section and neglecting to resume possession or apply in manner aforesaid within the periods limited by the said clauses respectively, shall forfeit their status as landholders in respect of such lands.

10. On receiving any application under section nine, it shall be in the discretion of the revenue officer, after such enquiry as he thinks fit to make, either to reject such application or to put the applicant in possession of the land comprised in his application.

Any applicant whose application is rejected under this section may, within two months from the date of such rejection, institute a suit in the civil Court to recover possession of the land comprised in his application.

Any such applicant who neglects to institute such a suit within the said period of two months, shall forfeit his status of landholder in respect of such land.

11. Any landholder who, except as provided in section twelve, voluntarily relinquishes the possession of any land after the expiry of three years from the date on which this Act comes into force, shall at once forfeit his status of landholder in respect of such land.

12. Whenever any person in possession of land, and claiming the status of a landholder in respect thereof, desires temporarily to relinquish the possession of the same, he may present a petition to the revenue officer, requesting him to take over such land.

The revenue officer on receipt of such petition, if it appears to him on such enquiry as he thinks fit to make that the petitioner is entitled to such status, shall cause a notice to be published in such manner as the Chief Commissioner may by rule prescribe, declaring that he has taken over the land, and the land shall thereupon be at his disposal to be let on lease or otherwise dealt with, subject to the rights of any third parties over the land and to the right of the petitioner next hereinafter reserved.

13. The petitioner may, at any time within twelve years from the date on which the land has been taken over by the revenue officer, apply to the revenue officer to reinstate him in possession of the same.

On receiving such application, the revenue officer shall, in such manner as may be provided

by rules made under this Act and in force for the time being, give notice of the application to any person who may be in occupation under him, and shall in due time proceed to eject him, and shall put the applicant in possession of the land:

Provided that no person shall be ejected under this section from any land which, before receiving notice from the revenue officer of the said application, such person or his predecessor in interest has in any way prepared for cultivation, until the person sought to be ejected has gathered in his crop:

Provided also that no person shall be so ejected from any land which he or his predecessor in interest has planted, drained, embanked or otherwise permanently improved, until he has been paid by the applicant the value of such improvements at the date of ejectment, such value to be determined, in case the parties differ, by order of the revenue officer.

14. If any person applies for possession of land under section thirteen, alleging that he is the successor in interest of the petitioner from whom such land was taken over by the revenue officer, the revenue officer may, in his discretion, reject such application, or proceed thereon under section thirteen as if it were an application by the said petitioner, and the person from whom such land has been taken, or any other person, may sue to establish his title to such land.

15. Any person being in possession of any land and asserting that he himself, or any other person through whom he claims, acquired the status of a landholder in respect of such land in the manner provided by section seven, may apply to the revenue officer to record, in a register to be provided for this purpose, a declaration of such status having been so acquired. And the revenue officer, if it appears to him after a notice of such application has been published for such period and in such manner as the Chief Commissioner may by rule prescribe, and after such enquiry as the revenue officer may think fit to make, that such status was so acquired, shall record a declaration to that effect, and furnish the applicant with a certificate of the same having been recorded.

16. If within five years from the date on which a declaration has been recorded under section fifteen, the revenue officer is satisfied that it is erroneous, he may cancel it.

Provided that no such declaration shall be so cancelled until a notice of the intention to cancel it has been published for such period and in such manner as the Chief Commissioner may from time to time by rule direct.

While any such declaration remains on the register uncanceled, no fresh declaration inconsistent therewith shall be recorded in such register.

17. Whenever a question arises in any proceeding before any civil Court as to whether any person acquired the status of a landholder in respect of any land in the manner provided by section seven, and it appears that a declaration of the fact of such status having been acquired by him has been made under section fifteen not less



than five years before the commencement of such proceeding and is still uncanceled, the Court shall decide in accordance therewith.

Whenever any such question arises in any such proceeding and it appears that no such declaration has been so made, or if made that it has been cancelled, and whenever any question arises whether the status of a landholder, having been acquired, has been subsequently lost,

the Court shall refer such question to the revenue officer, and shall give judgment in accordance with his decision thereon :

Provided that where any party desires to appeal from the decision of the revenue officer on any question so referred, to a revenue officer of higher grade empowered to hear such appeal by the rules for the time being in force, the Court shall, on such conditions as to the furnishing of security or otherwise as it thinks fit, defer its judgment so as to admit of such appeal being preferred, and in the event of a decision being given in appeal different from that given by the revenue officer to whom the question was originally referred, shall give judgment in accordance with the decision pronounced in appeal.

18. The Chief Commissioner may from time to time make rules for the disposal of available lands, which no person has a right of either of the classes specified in clauses (a) and (c) of section six.

Such rules may provide among other matters for the following :—

(a) the amount or kind of interest to be created in such land, and the conditions (if any) subject to which such interest may be conferred ;

(b) the mode in which grants and other dispositions of the land may be made ;

(c) the total or partial exemption, either absolutely or subject to conditions, of the land from revenue for a term of years or for any life or lives, or during the maintenance of any institution ;

(d) the realization of any money payable in consideration of the grant or other disposition, or of any penalty payable on breach of a condition annexed to such grant or disposition, as if it were an arrear of revenue due in respect of the land by the person taking under the grant or disposition, his legal representatives or assigns.

19. The Chief Commissioner may also from time to time make rules to regulate the temporary occupation of such land as last aforesaid, and may empower any revenue officer to eject any person occupying, or continuing to occupy, such land in contravention of such rules.

20. The Chief Commissioner shall from time to time as occasion requires make rules for the allotment from the land referred to in section eighteen of grazing grounds to the inhabitants of any village in the neighbourhood whom he considers to stand in need of such allotment, and for regulating and controlling the enjoyment of such grazing grounds by persons permitted to resort thereto.

21. The Chief Commissioner shall also make rules from time to time and for different places as occasion requires—

for the allotment from the land referred to in section eighteen for the use of tribes or families

practising Toungya cultivation, of areas suitable for such cultivation of sufficient extent and situated in localities reasonably convenient for the purposes of the persons to whom they are allotted,

and for regulating and controlling the enjoyment of lands so allotted by persons permitted to resort to the same.

22. No person shall acquire, by length of possession or otherwise, any right over lands disposed of or allotted under section eighteen, section twenty or section twenty-one, beyond that which is given by the rules made under the said sections respectively.

### PART III.—OF REVENUE AND TAXES.

#### A.—Of Land-revenue.

23. All culturable land and all land which is culturable when this Act comes into force, but which subsequently becomes unculturable in consequence of the erection of buildings or otherwise by the act of man,

and all land assessed to land-revenue when this Act comes into force,

shall be liable to be assessed to land-revenue in manner hereinafter mentioned.

But nothing in this section shall apply to—

(a) land which, when this Act comes into force, belongs to the site of any monastery, pagoda or other sacred building, or of any school, and which continues to be used for the purposes of such monastery, pagoda, building or school ;

(b) land exempt from assessment under the express terms of any grant made by or on behalf of the British Government ;

(c) land in respect of which a Toungya tax is imposed under section thirty-three ;

(d) land appropriated to the dwelling places of any town or village and exempted from the operation of the former part of this section by order of the Chief Commissioner, which order the Chief Commissioner is hereby empowered to make from time to time.

24. The assessment referred to in section twenty-three shall be either—

(a) by annual rates per acre or other superficial measure of the land, or

(b) by annual rates on trees growing on the land ;

The Chief Commissioner may from time to time make rules for fixing such rates and determining under what circumstances each description of rate is to be imposed.

Subject to such rules, the nature and amount of such assessment shall be in the discretion of the revenue officer :

Provided that no assessment shall be made in derogation of the terms of any grant made by or on behalf of the British Government.

25. Subject to the rules made under section twenty-four and for the time being in force, and except as provided in that section and in sections twenty-

eight and forty-two, the rates payable in respect of any land may be altered from time to time as the Chief Commissioner may direct.

26. Any person in possession of any culturable land which is liable to be assessed to land-revenue, may apply to the revenue officer to make a settlement with him of such land.

If such person appears to have a permanent heritable and transferable right of use and occupancy in the land, the revenue officer shall offer him a settlement of the nature hereinafter described.

If such person does not appear to have such a right, it shall be in the discretion of the revenue officer to offer or refuse such settlement.

27. The settlement offered to the applicant may be either—

- (a)—a settlement of a single annual sum payable in respect of the whole land, or
- (b)—a settlement of certain annual rates per acre or other superficial measure of land.

In either case the settlement may provide that, for any additional land situate within certain local limits which the applicant may cultivate (not being land acquired by him by transfer or succession), he shall not be required to pay during the continuance of such settlement any revenue whatever or any revenue in excess of rates fixed thereby for such additional land.

The Chief Commissioner shall by rules determine the cases in which each of the said descriptions of settlement shall be offered, and the general principles on which the amount or rate of the revenue payable thereunder shall be fixed.

Subject to such rules, the nature and stipulations of the settlement to be offered in each case shall be in the discretion of the revenue officer.

28. When a settlement of any land offered Rights conferred by under sections twenty-six settlement. and twenty-seven has been accepted, neither the person on whose application such settlement has been made, nor any person succeeding him in possession of the land by transfer or succession, nor any person holding under him or under a person so succeeding him, shall, during the term of such settlement, be held liable to pay any revenue in respect of such land beyond that fixed by the settlement.

But no person shall be deemed to have acquired any right to or over any land, as against any other person claiming rights to or over the same land, merely on the ground that a settlement of such land has been made on his application, or on the application of some person through whom he claims.

29. The settlement shall be made for such term as the Chief Commissioner may from time to time by rule direct.

The settlement of any land shall terminate at the close of any year of assessment prescribed under section forty-one, if the person in possession of such land, and entitled under section twenty-eight to the benefit of such settlement, not less than three months before the close of such year presents to the revenue officer a notice in writing declaring that he desires to rescind the settlement, and at the same time pays to him all reve-

nue payable in respect of the said land to the close of such year.

If any such person omits to give the notice and make the payment required by this section, he shall continue liable for the revenue payable from time to time under the settlement, although he may have relinquished possession of the land.

30. If the term for which a settlement of any land has been made elapses before a new settlement thereof is made, any person who was entitled to the benefit of the expired settlement at the time of its expiration and continues in possession of such land, and any person holding under him or claiming through him without an interruption of possession, shall be entitled to the benefit, and be bound by the stipulations, of the expired settlement until a new settlement of such land is made.

Provided that the said stipulations shall cease to be in force at the close of any year of assessment as aforesaid, if the person in possession, not less than three months before the close of such year, presents to the revenue officer a notice in writing requiring that they should so cease.

#### *B.—Of the five per cent. cess.*

31. On all lands assessed to land-revenue there shall be levied, in addition to the land-revenue assessed thereon, an annual cess of five per cent. on the amount of such revenue.

Nothing in this section applies to lands included in towns to which the British Burma Municipal Act, 1874, shall have been extended.

32. The cess so levied in each district shall form a fund to be called the "Five per cent. Cess Fund," and shall be appropriated in that district, in such proportions as the Chief Commissioner may from time to time by notification direct, to all or any of the following local objects, namely,—

- the construction and maintenance of district roads;
- the promotion of education;
- the maintenance of a local postal service;
- the maintenance of a village police.

#### *C.—Of the Toungya tax.*

33. The Chief Commissioner may direct that, in lieu of the revenue assessable on any land under Toungya cultivation, there shall be collected an annual tax, either on each male person who has completed his age of eighteen years, or on each family of persons, taking part in the cultivation of such land at any time during the year of assessment as fixed under section forty-one.

The rates of such tax may be fixed from time to time by the Chief Commissioner, but shall not exceed the following, that is to say,—

- on each male cultivator, two rupees;
- on each family of cultivators, two rupees.

#### *D.—Of the Capitation-tax and the Land-rate in lieu thereof.*

34. A capitation-tax shall be payable by all males between the ages of eighteen and sixty years, at such rates as the Chief Commissioner may from time to time by notification direct:



Provided that such rates shall not exceed the following, that is to say,—

- on married men, five rupees a year;
- on men who have no wives, two rupees eight annas a year:

Provided also that this tax shall not be payable—

- (a) by the residents of any of the towns mentioned in the schedule hereto annexed;
- (b) by the residents of any other town on which the Chief Commissioner may impose a land-rate under section thirty-five.

35. In the towns mentioned in the schedule hereto annexed, and in such other towns as the Chief Commissioner may from time to time by notification direct, there shall be levied, instead of the capitation-tax, an annual rate upon land, to be fixed from time to time by the Chief Commissioner by notification, but not to exceed the following, that is to say,—

- on land covered with buildings, one pie and a half per square foot;
- on land not covered with buildings, three rupees per acre.

The boundaries of the towns in which such rate is leviable shall be fixed from time to time, for the purposes of this section, by the Chief Commissioner by notification, and may be so fixed as to include any suburbs of such towns.

*Explanation.*—The rate leviable on any land under this section shall be in addition to any land-revenue payable thereon.

36. The Chief Commissioner may, by notification,—

- (a) exempt any person or class of persons, or the residents of any particular locality, from the payment of capitation-tax;
- (b) exempt any lands, or any class of lands, throughout the province or in any part thereof, from land-rate in lieu of capitation-tax;
- (c) revoke any such exemption.

#### *E.—Of personal liability for certain Revenue and Taxes.*

37. The amount payable on account of revenue, five per cent. cess, or land-rate in lieu of capitation-tax on any land for any year of assessment shall be due jointly and severally from all persons who have been in possession of such land at any time during such year, and all persons who have held under them as tenants, mortgagees or conditional vendees.

38. When a tax per family of cultivators of any land is imposed, the amount due for any year of assessment from each family shall be due jointly and severally from all males of such family who at any time during such year, being then above the age of eighteen years, took any part in the cultivation of such land.

#### *F.—Of the Manufacture of Salt, and of Licenses to prepare and collect Cutch, Beeswax, &c.*

39. The Chief Commissioner may from time to time make rules—

- (a) for granting licenses to manufacture salt;

(b) for imposing on all salt manufactured a duty at a rate not exceeding the rate of customs-duty for the time being payable on salt imported by sea;

(c) for compounding with any holder of a license for the payment by him of an annual sum assessed upon the plant employed by him, in lieu of the duty which would be payable by him under clause (b) on the salt produced with the aid of such plant.

Any person who, without a license for the time being in force,—

- (d) engages in the manufacture of salt;
- (e) owns works for the manufacture of salt; or
- (f) stores salt exceeding such quantity as the Chief Commissioner may from time to time by notification fix in this behalf;

shall be liable on conviction before a Magistrate to a fine not exceeding fifty rupees, and to a further fine of ten rupees for every day after a first conviction under this section in which he continues such manufacture or storage:

And all salt in respect of which a conviction under this section has taken place, and all materials and implements used for the purpose of manufacturing such salt, shall be liable to confiscation by order of the convicting Magistrate.

40. The Chief Commissioner may from time to time make rules—

(a) for granting licenses to prepare or collect, or farms of the right of preparing or collecting, cutch, beeswax, honey, lac, cardamoms and other forest-produce or edible birds' nests, upon land over which no person has a right of either of the classes specified in clauses (a) and (c) of section six:

(b) for fixing the amount of fees to be charged in respect of such licenses or farms.

#### *G.—Miscellaneous.*

41. The year of assessment of any revenue, cess, rate, tax or fee leviable under this Part shall commence on such day of the calendar year as the Chief Commissioner may from time to time by rule prescribe.

42. Notwithstanding anything contained in this Part, no enhancement made in any such revenue, rate, tax or fee shall take effect until the commencement of the year of assessment following that in the course of which it is made.

#### *PART IV.—OF ARREARS AND THE MODE OF RECOVERING THEM.*

43. Every sum payable under this Act on account of any revenue, tax, cess, rate, fee, duty or composition, shall fall due on such date, and shall be payable at such place and to such person, as the Chief Commissioner may from time to time by rule direct.

44. When any such sum has fallen due, and a written notice of demand for it has been served on any one of the persons liable for it or published in such manner as the Chief Commissioner may from time to time by rule direct, and ten days have elapsed from the service or publication of such notice without such sum having been paid, such sum shall be deemed to be an arrear; and every person liable for it shall be deemed to be a defaulter.

45. An arrear may be realized as if it were the amount of a decree for money passed against the defaulter in favour of any revenue officer whom the Chief Commissioner may from time to time appoint in this behalf by name or as holding any office.

Proceedings with a view to the realization of such arrears may be instituted by such officer before any other revenue officer whom the Chief Commissioner may from time to time appoint by name or as holding any office, and except in so far as the Chief Commissioner may otherwise by rule direct, such other officer may exercise all the powers conferred on, and shall conform to all rules of procedure prescribed for, a court executing a decree by the Code of Civil Procedure:

Provided that—

except when execution is applied for against a defaulter who has absconded or who is reasonably believed to be about to abscond,

the officer before whom proceedings are instituted under this section shall, before issuing any process of execution against a defaulter, cause a notice to be served on him in the manner prescribed for the service of summons on defendants in civil suits, requiring him either to pay the amount of the arrear or to appear on a day fixed in the notice and show cause why such amount should not be realized from him.

If on the day so fixed such amount has not been paid and the defaulter does not appear, or appearing fails to show cause as aforesaid, the said officer may order the process to issue forthwith.

46. Instead of, or in addition to, the proceedings which may be instituted under section forty-five, a revenue officer empowered in this behalf by the Chief Commissioner may, when the arrear is one of land-revenue, five per cent. cess, or land-rate in lieu of capitation-tax, proceed against the land on which such arrear has accrued as next hereinafter provided.

47. If such officer finds on enquiry that there exists any permanent heritable and transferable right of use and occupancy in the land, he may sell by public auction such right in the whole of the land, or in such portion thereof as he may deem sufficient, for the realization of the arrear.

The proceeds of such sale shall be applied in the first place in liquidation of the arrear, and in the event of there being any surplus remaining, the revenue officer shall, if he is satisfied as to the right of any person claiming such surplus, pay the amount thereof to such person, and if he is not so satisfied, shall hold the amount in deposit for the person who may ultimately succeed in due course of law in establishing his title thereto.

48. The purchaser at a sale held under section forty-seven shall be deemed to have acquired the right offered for sale, free from all encumbrances created over it and from all subor-

dinate interests derived from it, except such as may be expressly reserved by the revenue officer at the time of sale.

49. If the revenue officer proceeding against the land finds on enquiry that no permanent heritable and transferable right of use and occupancy exists therein, he may, by proclamation published on the land in such manner as the Chief Commissioner from time to time by rule directs, declare that he has taken possession of such land on behalf of the Government and may summarily eject any person found in occupation thereof.

50. When a proclamation is published under section forty-nine in respect of any land over which any private rights of any description exist, such land shall be deemed to have been, from the date of such proclamation, vested in the Government free from all such rights as have not been expressly reserved by the terms of such proclamation.

51. All costs of any proceeding under this Act for the recovery of an arrear may be recovered as if they formed part of such arrear.

52. If a revenue officer has reason to believe that a revenue officer subordinate to him who has collected any sum due under this Act has absconded or is about to abscond without accounting for such sum, he may issue a warrant for the apprehension of such subordinate officer and proceed against him or cause proceedings to be instituted against him as if he were a defaulter in the amount so collected.

53. Any person who has become liable for any amount as surety for a defaulter or revenue officer may be proceeded against as if he himself were a defaulter in such amount.

#### PART V.—MISCELLANEOUS.

54. A revenue officer may, by a notice in writing duly served in accordance with rules to be made under this Act, require any person liable for the revenue of any land, or entitled to hold such land free of revenue, to erect boundary-marks sufficient for defining the limits of such land, or to repair any such boundary-marks already existing; and if such person fails to comply with his requisition within a period to be specified in the notice, may cause the work to be done, and recover the cost thereof as if it were an arrear of revenue due in respect of the land.

55. Appeals shall lie from orders and decisions given under any provision of this Act, in such cases, to such officers, and subject to such limitations as to time, and such other conditions, as the Chief Commissioner may from time to time by rule determine.

Provided that decisions by an officer of a grade lower than that of a Commissioner of a Division in or on the following matters, claims and questions shall not be final (namely):

(a) matters disposed of by revenue officers under section five, section ten and sections twelve to seventeen inclusive, except orders as to the value of improvements;

(b) claims to occupy or resort to lands under sections nineteen, twenty and twenty-one, and disputes as to the use or enjoyment of such lands between persons permitted to occupy or resort to the same;



(c) questions as to whether any land or any person is liable to be assessed to any revenue, cess, tax or rate ;

(d) questions as to the mode or principle of assessment of any revenue, cess, tax or rate, or as to the amount assessed ;

(e) questions as to the right to a settlement of land-revenue, or the nature or term of the settlement to be offered ;

(f) questions as to the validity or effect of any settlement, or as to whether the conditions of any settlement are still in force ;

(g) questions as to the liability of any person under sections thirty-seven and thirty-eight ;

(h) questions as to whether any revenue, cess, tax or rate is in arrear ;

(i) questions as to the legality of any process issued under section forty-five ;

(j) questions as to the validity of a sale under section forty-seven, or as to the effect of a proclamation under section forty-nine :

Provided also that in all cases the Chief Commissioner shall have power to call for and review the proceedings, if he thinks fit to do so, and pass such order thereon consistent with the provisions of this Act as he thinks fit.

56. Except as hereinbefore expressly provided, no civil Court shall exercise jurisdiction as to any of the following matters (namely) :—

(a) matters, claims and questions mentioned in the first proviso to section fifty-five ;

(b) claims to any office connected with the revenue administration, or to any emolument appertaining to such office, or in respect of any injury caused by exclusion, suspension, or removal therefrom ;

(c) claims to have allotments made under section twenty or section twenty-one and objections to the making of such allotments ;

(d) claims to a remission or refund of any revenue, cess, tax, rate, fee, duty or composition payable or paid under this Act ;

(e) questions as to the right to, or amount of, any compensation for improvements awardable under section thirteen.

57. The Chief Commissioner may, subject to any restrictions from time to time imposed by the Governor General in Council, invest any revenue officer by name or as holding any office with any of the following powers, in addition to the powers directly conferred on revenue officers by this Act, to be exercised by him in any part of British Burma or in any class of cases in any such part :—

(a) power to enter upon any land and to survey, demarcate or make a map of the same ;

(b) power to cut and thresh the crop on any land and weigh the grain with a view to estimating the capabilities of the soil ;

(c) any power exercised by a civil Court in the trial of suits ;

(d) power to delegate the exercise of any power, or the performance of any duty, to a subordinate revenue officer ;

(e) power to review any decision or order given by a revenue officer which is not open to appeal or from which, if open to appeal, no appeal has been preferred ;

(f) power to call for the proceedings of any subordinate revenue officer and review any order or decision given therein which is not open to appeal,

or from which, if open to appeal, no appeal has been preferred.

58. In addition to the other matters for which the Chief Commissioner is empowered to make rules by this Act, he may from time to time make rules—

(a) for the assessment and collection of all revenue and of every cess, tax, rate, fee, duty and composition leviable under this Act ;

(b) to determine the person by whom, and the time, place and manner at or in which, anything to be done under this Act, and for which no express provision is made in these respects, shall be done ; and generally to regulate the procedure of revenue officers in all cases ;

(c) to provide for the investigation by the higher revenue officers of charges of misconduct preferred against revenue officers of lower grade ;

(d) to determine the fees to be charged for the service of process issued under this Act, and the mode in which such fees shall be realised ;

(e) to regulate the costs in all proceedings before revenue officers, and to provide for their realisation as if they were arrears of land-revenue ;

(f) as to making advances of money to agriculturists for the purchase of seed and cattle, for the construction, maintenance and repair of dwelling-houses and other buildings, and for other such purposes not coming within the scope of the Land Improvement Act, 1871 ;

(g) for the recovery of advances made under clause (f) of this section, from the persons to whom they were made or their legal representatives ; and

(h) generally to carry out the provisions of this Act.

59. The Chief Commissioner may, in making any rule under this Act, attach to the breach of it, in addition to any other consequences that would ensue from such breach, a punishment, on conviction before a Magistrate, not exceeding one month's imprisonment, or two hundred rupees fine, or both.

60. All rules made by the Chief Commissioner under this Act shall, when sanctioned by the Governor General in Council, be published in the *British Burma Gazette*, and shall thereupon have the force of law.

61. The Chief Commissioner shall at least once in every three years cause all rules for the time in force under this Act to be arranged in some convenient order, according to their subject-matter consolidated, and, where necessary, amended.

The rules so arranged, consolidated and amended shall, after being sanctioned by the Governor General in Council, be published in the *British Burma Gazette*, and upon such publication all previous rules under this Act shall cease to be in force.

#### SCHEDULE.

(See sections 34 and 35).

Towns in which land-rate in lieu of capitation-tax is levied :—

Rangoon.	Prome.
Bassein.	Toungoo.
Thayetmyoo.	Akyab.

Kyaukhpyoo.

WHITLEY STOKES,

Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 25th January 1876, and is hereby promulgated for general information :—

ACT No. III of 1876.

## BRITISH BURMA LABOUR LAW, 1876.

### TABLE OF CONTENTS.

#### PREAMBLE.

#### PART I.

##### PRELIMINARY.

#### SECTIONS.

1. Short title.  
Local extent.  
Commencement.
2. Repeal of Madras Act No. V of 1866, so far as it affects British Burma.
3. Interpretation-clause.

#### PART II.

##### OF EMIGRATION.

##### *Emigration Agents, Medical Inspectors and Depôts.*

4. Appointment of Emigration Agent.  
Appointment of Medical Inspector.
5. Emigration Agent and Medical Inspector to be deemed public servants.
6. Duties of Agent.
7. Emigration Agent, &c., to give information to Medical Inspector.
8. Establishment of depôts for emigrants.

##### *Recruiters.*

9. Licensing of recruiters.
10. Form of license.  
Period for which it shall remain in force.
11. Countersignature of Magistrate to recruiter's license.
12. License not to be countersigned until recruiter's fitness is ascertained.

##### *Contracts and Registration and Journey to Depôts.*

13. Contract to be entered into with intending emigrant.
14. Medical examination of intending emigrant.
15. Recruiter and emigrant to appear before Magistrate.
16. Examination by Magistrate of emigrants under contract.
17. Examination of dependents on emigrants.
18. Registration of emigrants.  
Registration-fee.
19. Journey to depôt.
20. Care of emigrants on journey to depôt.
21. Penalties for infringing provisions as to recruitment.

##### *Procedure on arrival of Emigrants at Depôt.*

22. Notice of arrival of emigrants at depôt to be given to Medical Inspector.
23. Medical Inspector to examine emigrants.
24. Inspection of depôts.

#### SECTIONS.

25. Treatment of emigrant or dependent suffering from infectious disease.
26. Emigration Agent to pay return expenses of rejected emigrants.
27. Return expenses of dependents.
28. Procedure where dependent is dangerously ill.
29. Countersignature by Medical Inspector where emigrant or dependent is passed by him.
30. Procedure in case of ill-treatment on journey.
31. Ratification of contracts of emigrants passed by Medical Inspector.
32. Registration of contracts.
33. Procedure if emigrant refuses to produce instrument.
34. Procedure if Agent neglects to ratify contract.
35. Consequence of ratification.

##### *Emigrant vessels and embarkation of Emigrants.*

36. When contract is ratified, emigrant may be forwarded to British Burma.
37. No vessel to carry emigrants without a license.
38. Licensee bound to comply with provisions of Act and rules.
39. List of emigrants.  
Certificates from Emigration Agent and Medical Inspector.
40. Procedure if emigrant refuses to embark.
41. Procedure as to emigrant's instrument.
42. Provision for offices of Emigration Agent and Medical Inspector being held by the same person.

#### PART III.

##### DEBARKATION AND TRANSIT TO DISTRICTS OF LABOUR.

##### *Officers and Depôts at ports of debarkation.*

43. Immigration Agent and Medical Inspector of Immigrants.
44. Depôt at port of debarkation.  
*Procedure on arrival of vessel carrying Immigrants.*
45. Master to report arrival of vessel carrying immigrants.
46. Examination of immigrants by Immigration Agent.  
Examination by Medical Inspector.
47. Enquiry into treatment of immigrants on the voyage.

##### *Assignment of Immigrants.*

48. Assignment of immigrants to employers.
49. Immigrants not to be separated from dependents.
50. Form of assignment.
51. Entry of assignment in immigrant's instrument.

#### PART IV.

##### THE LABOUR DISTRICTS AND RELATIONS OF EMPLOYER AND IMMIGRANT.

##### *Inspectors of Immigrants.*

52. Appointment of Inspectors and Assistant Inspectors.  
Powers of Inspectors.



## SECTIONS.

53. Return of Immigrants to be sent in by employer, &c., to Inspector.
54. Penalty for refusing or omitting to send in return, or sending in incorrect return.
55. Inspector's visits.
56. Power to inspect buildings, &c., and make enquiries as to immigrants.
57. Penalty on person obstructing inspection, &c.

*Suspension or Cancellation of Assignment.*

58. Inspector may suspend assignment of any immigrant temporarily unfitted for labour.
59. Penalty for compelling immigrant to perform work for which he is unfit.
60. Power to discharge immigrants permanently unfitted for labour.

*Provisions for the health and comfort of Immigrants.*

61. Sufficient house-accommodation, &c., to be provided.
62. Powers of Inspector as to house-accommodation, &c.
63. Penalty for breach of rules as to house-accommodation.
64. Penalty for breach of rules as to hospital.

*Complaints against Immigrants.*

65. Penalty on immigrant absenting himself without sufficient cause, or neglecting to labour.
66. Immigrant deserting may be apprehended without warrant.  
Proviso.  
Further proviso.

67. Immigrant, when made over to police, to be taken before nearest Magistrate.
68. Punishment for desertion.
69. Cancellation of contract by desertion.
70. Provisions regarding desertion and unlawful absence to apply to desertion in transit.
71. Penalty for enticing away, &c., immigrants under contract to another person.
72. Portion of sentence may be cancelled if employer apply for return of immigrant.
73. On expiry of sentence immigrant to be made over to employer.

Conviction not to operate as a release.

74. Time of unlawful absence and of imprisonment to be included in term of immigrant.

*Complaints against employers.*

75. If immigrant desires to complain, employer to give notice to Inspector.
76. Procedure on receipt of notice of complaint.
77. Procedure if complaint be untrue or frivolous.
78. Procedure if complaint be well founded.
79. Recovery of wages.  
Compensation if wages are due for more than two months.
80. Cancellation of assignment.

*Determination of Assignments and Contracts.*

81. Immigrant who has completed his assignment may have such completion endorsed.
82. Penalty for forcibly detaining immigrant after completion of assignment, or for omitting to give notice of such completion.
83. Immigrant not assigned under Act may redeem unexpired term of contract.
84. Power to redeem contract.  
Value of unexpired term of assignment.
85. Certificate of release from contract.

## PART V.

## SUBSIDIARY RULES.

## SECTIONS.

86. Power of Local Government of port of embarkation.
87. Power of Chief Commissioner.
88. Publication of rules.  
Penalty for breach of rules.

## PART VI.

## MISCELLANEOUS.

89. Renewal of lost instruments.
90. Copies made under Act to be deemed evidence of contract.
91. Recovery of balances due from employers under terms of assignment.
92. Construction of former contracts.

## SCHEDULE A.—RECRUITER'S LICENSE.

## SCHEDULE B.—CERTIFICATE OF MEDICAL OFFICER AS TO HEALTH OF INTENDING EMIGRANT.

*An Act to regulate the transport of Native labourers to British Burma, and their employment therein.*

WHEREAS it is expedient to regulate the transport of Native labourers to British Burma, and their employment therein under contracts of service; It is hereby enacted as follows:—

## PART I.

## PRELIMINARY.

1. This Act may be called "The British Burma Labour Law, 1876."

Short title. It extends to the whole of British India;

Local extent. And it shall come into force at once.

Commencement.

2. Madras Act No. V of 1866 (*to regulate the manner of engaging and contracting with Native inhabitants within any of the Districts subject to the Government of Fort St. George, for labour to be performed in any part of India beyond the territorial limits of the Presidency of Madras*) is repealed as to engagements hereafter made in the Presidency of Madras for labour to be performed in British Burma and as to the emigration of Natives of India from such Presidency to British Burma.

3. In this Act, unless there be something repugnant in the subject or context—

Interpretation-clause. "Chief Commissioner" means the Chief Commissioner of British Burma:

"Chief Commissioner." "Emigrants" and "emigration" respectively mean emigrants and emigration under this Act:

"Emigrants." "Magistrate" means a Magistrate of a district or of a division of a district, or any Magistrate deputed by

"Magistrate." the Magistrate of the district for the control of

emigration or labourers, or any Magistrate of Police for a Presidency Town :

"Immigrant" means any emigrant who has gone to British Burma in accordance with a contract made under the provisions of this Act.

## PART II.

### OF EMIGRATION.

#### *Emigration Agents, Medical Inspectors and Depôts.*

4. At every port of embarkation the Chief Commissioner shall, with the consent of the Local Government, appoint an Emigration Agent, to whom such remuneration shall be assigned as the Government of India may from time to time direct. Such Agent may be suspended or removed at the pleasure of the Chief Commissioner.

At every such port the Local Government shall appoint a competent person to be Medical Inspector of Emigrants, and such remuneration shall be assigned to him as the Governor General in Council may from time to time direct. Such Medical Inspector may be suspended or removed at the pleasure of the Local Government.

5. Every such Emigration Agent and Medical Inspector shall be a public servant within the meaning of the Indian Penal Code.

6. In addition to the special duties hereinafter assigned to him, every such Emigration Agent shall—

(a) protect and aid with his advice all emigrants;

(b) cause, so far as he can, all provisions of this Act to be complied with;

(c) inspect on arrival all vessels bringing return emigrants to the port at which he is Agent;

(d) receive and enquire into the complaints (if any) of the treatment of such emigrants during the voyage and (if necessary) report thereon to the Local Government;

(e) aid and advise such returned emigrants when requested by them to do so.

7. Every Emigration Agent, and all persons in charge of, or employed in, any depôt or in any vessel licensed to carry emigrants as hereinafter provided, shall give the Medical Inspector every facility for making such inspections, examinations and surveys as may be necessary or proper under this Act, and shall afford him all such information as may be reasonably required by him.

8. At each port of embarkation the Emigration Agent shall establish a suitable depôt for emigrants.

#### *Recruiters.*

9. Each Emigration Agent shall license as many fit persons (whether servants of Government, of individuals or of companies) as he thinks necessary to be recruiters of labourers for British Burma.

Every recruiter shall be licensed to obtain labourers from one or more districts to be named in the license.

10. The license granted to a recruiter, under section nine, may be in the form set forth in Schedule A

Form of license.

hereto annexed.

No license shall be in force for a longer period than one year, and in case of misconduct on the part of the recruiter the Emigration Agent may cancel his license before the expiration of the period for which it was granted.

11. A recruiter shall not be deemed to have obtained authority in any place other than a Presidency Town to engage or attempt to engage a Native of India to become an emigrant until his license has been countersigned by the Magistrate of the district or of the division of the district, or to have obtained such authority in any Presidency Town until his license has been countersigned by the Commissioner or Deputy Commissioner of Police.

12. No such officer shall countersign a recruiter's license unless and until he has satisfied himself, by such enquiry as he thinks fit, that the licensee is not by character or from any other cause unfitted to be a recruiter under this Act.

If any officer who has countersigned a license afterwards finds reason to think that the licensee is by character or other cause unfitted to be a recruiter under this Act, he may require the licensee to produce the license and may cancel his signature; or he may, if he thinks fit, impound the license and send it to the Emigration Agent for cancellation.

Every such officer refusing to countersign a recruiter's license, or cancelling his signature, shall, without delay, report his refusal or cancellation and the grounds of it to the Emigration Agent to whose authority the recruiter is amenable.

#### *Contracts and Registration and Journey to Depôts.*

13. Any person desiring to emigrate under this Act may enter into a contract with a recruiter to proceed to British Burma and there serve for a fixed period of not more than three years from the date of his arrival at the port of debarkation.

Every such contract shall be in writing and shall specify—

(a) The recruit's term of service:

(b) The number of days and hours which he is to work per week:

(c) His monthly wages in money:

(d) The persons (if any) intending to accompany him as his dependents:

(e) Where the contract is made on behalf of a particular employer, the name of such employer.

The monthly rate of wages shall in no case be less than seven rupees for an able-bodied male labourer.

No recruit shall be required to work more than six days in one week, or more than six consecutive hours, or more than nine hours a day. The obligation to provide on holidays for the care of



animals, and the necessities of daily life, shall not be considered as work.

No deduction shall be made from the wages of a recruit on account of the rest for one day in each week.

No emigrant shall be bound by the provisions of this Act unless he has entered into a contract in accordance with this section.

14. Every recruit who has entered into such a contract as aforesaid shall be brought by the recruiter before the Civil Surgeon of the district or such other medical officer as the Local Government appoints in that behalf or, in default of such appointment, before such medical officer as the Magistrate directs.

The medical officer shall thereupon examine the recruit, and shall either reject him or shall certify that he is in a fit state of health and able in point of physical condition to proceed to British Burma and to work there.

If it is intended that any persons shall accompany the recruit as his dependents, the recruiter shall also bring them before the medical officer for the purpose of obtaining certificates that they are in a fit state of health and able in point of physical condition to perform the journey to British Burma; and the medical officer shall examine the dependents and shall give or refuse certificates according to his opinion as to their fitness and ability.

Certificates shall be in the form set forth in Schedule B hereto annexed, and the recruiter shall pay to the medical officer such fee for each person examined as the Local Government may from time to time prescribe.

15. Every certified recruit and every accompanying dependent shall appear with the recruiter before a Magistrate in the district or Presidency Town within which the contract with the recruit was entered into.

16. The Magistrate shall thereupon inspect the instrument of contract and the medical certificate of the recruit, and shall, apart from the recruiter, examine the recruit with reference to his contract,

and if it appears that the recruit understands the nature of the contract he has entered into as regards the particulars specified in section thirteen, and that he is willing to fulfil the same, the Magistrate shall register—

(a) the name, the father's name, and the age of such recruit:

(b) the name of the village or place in which he resides:

(c) the port of embarkation to which it is intended that he shall proceed:

(d) the several particulars specified in the instrument of contract made under section thirteen.

The recruit shall thereupon be deemed an emigrant under this Act.

If the Magistrate thinks that the recruit does not understand the nature of his contract, or has been induced to enter into it by fraud or misrepresentation, he shall refuse to register him, and record his reasons for such refusal.

17. On the appearance of any person claiming to be dependent on an emigrant, the Magistrate, after inspecting the medical certificate, shall, apart from the recruiter, examine such person if able to give intelligent answers to questions as to his dependence upon the emigrant whom he is about to accompany, and as to his willingness to accompany such emigrant.

If the Magistrate is satisfied as to the said dependence and willingness, he shall register the dependent as a dependent on such emigrant.

But if the Magistrate sees reason to doubt such dependence or willingness, he may refuse to register the alleged dependent, and, if so, shall record his reasons for such refusal.

18. The Magistrate shall furnish to every emigrant an authenticated copy on substantial paper of the matters registered under sections sixteen and seventeen.

Such copy is hereinafter called "the emigrant's instrument" or the "immigrant's instrument."

Another authenticated copy of the matters so registered, together with the original certificate of the medical officer, shall be forthwith forwarded by the Magistrate to the Emigration Agent at the port of embarkation to which the emigrant is about to proceed.

For each registration of a recruit under this Act, the recruiter shall pay to the officer making it a fee of eight annas.

19. When the registration under this Act is completed, the emigrant and his dependents may be moved to the depôt at their port of embarkation.

20. The recruiter himself, or a competent person appointed by him with the approval of the Magistrate by whom such emigrants have been registered, shall accompany and take care of all emigrants and their dependents while journeying to the depôt.

The Magistrate shall give to every person so appointed a certificate under his signature, stating that he has been appointed to accompany and take care of certain emigrants during their journey to the depôt.

Every recruiter by whom any emigrant or dependent is forwarded to a depôt shall, throughout the journey, provide him with proper and sufficient food and lodging.

21. Whoever, being a duly licensed recruiter, removes for the purpose of emigration any recruit before the completion of such registration as aforesaid;

and whoever by means of intoxication, violence, fraud, false pretences or misrepresentation induces any Native of India to enter into a contract for labour to be performed in British Burma, or to proceed to or towards any seaport for the purpose of proceeding to British Burma without having entered into any contract;

and whoever wilfully neglects to supply any emigrant or dependent under his care with proper and sufficient food and lodging, or otherwise ill-

treats such emigrant or dependent on his journey to the depôt;

and whoever forwards, sends or conveys any such emigrant or dependent with intent to contravene the provisions of this Act;

shall be punished with imprisonment which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

*Procedure on arrival of Emigrants at Depôt.*

22. The Emigration Agent shall, within twenty-four hours after the arrival at the depôt of any emigrant, give to the Medical Inspector notice in writing of such arrival.

23. The copy of the matters so registered and the medical certificate of every emigrant forwarded to the Emigration Agent as provided by section eighteen, shall be shown to the Medical Inspector at the port of embarkation, and all emigrants and their dependents shall be examined by the Medical Inspector immediately after he receives notice of their arrival at the depôt.

24. The Medical Inspector of Emigrants shall also, at least once in every week, inspect the emigrants in the depôt, and examine into the state of the depôt and the manner in which the emigrants are therein lodged, fed, clothed and otherwise provided for and attended to.

25. It shall be the special duty of the Medical Inspector to take care that no emigrant or dependent is suffering from any disease calculated to be dangerous to his neighbours, and to isolate or to exclude from the depôt and from embarkation persons who are so suffering.

Any person so suffering may, if the Medical Inspector thinks fit, be removed to a proper hospital for treatment.

26. If the Medical Inspector has reason to think that any emigrant is in such a state of health that his journey to British Burma, or detention in the depôt, would be dangerous to himself or others, or that he is unfit for labour in British Burma, he shall so certify to the Emigration Agent; and in case any emigrant is in such a state of health as aforesaid, the Emigration Agent shall pay to such emigrant such sum as is necessary to enable him to return to the place at which he was registered:

And any emigrant who, from his state of health, is, in the opinion of the Medical Inspector, unfit to undertake such journey, shall be entitled to be fed, lodged and attended to at the port of embarkation at the expense of the Emigration Agent, until he is reported by the Medical Inspector fit to undertake such journey.

27. If a dependent has accompanied such emigrant, the Emigration Agent shall pay such sum as is necessary to enable him to return to the place at which he was registered, as well as to feed and lodge him during the detention (if any) of the emigrant in the depôt.

28. If the Medical Inspector sees reason to think that any dependent is in such a state of health that his journey to British Burma or his detention in the depôt would be dangerous to himself or others, he shall so certify to the Emigration Agent; and thereupon the emigrant to whom such dependent is attached shall be entitled, if he so wishes, to return as if he himself had been certified to be unfit to proceed under section twenty-six.

If the emigrant still desires to proceed, then the dependent shall be kept and be returned to the place at which he was registered as if he were an emigrant falling under section twenty-six.

29. If the Medical Inspector sees no reason to certify in the manner provided in section twenty-six or section twenty-eight of any emigrant or dependent, he shall countersign the copy of the emigrant's instrument which is in the possession of the Emigration Agent.

30. If, upon the arrival of any emigrant or dependent at the depôt, it appear that he has suffered any ill-treatment, or that the recruiter has failed to provide him with proper and sufficient food and lodging during the journey to the depôt, the Local Government or such officer as it may from time to time appoint in this behalf may order the Emigration Agent to pay him a reasonable sum by way of compensation.

31. When the copy of an emigrant's instrument has been countersigned by the Medical Inspector under section twenty-nine, the Emigration Agent shall ratify the contract into which the emigrant has entered, by countersigning the emigrant's instrument and the authenticated copy thereof forwarded to the Emigration Agent under section eighteen.

32. A copy of every such instrument shall be entered in a register to be kept by the Emigration Agent for the purpose, and a copy of such entry authenticated by himself shall be forwarded by him to the Immigration Agent at the port of debarkation.

33. Any emigrant who, without reasonable cause, refuses to produce his instrument when required by the Emigration Agent, or in any respect to comply with the terms of his contract, shall be punished with a fine equal in amount to the cost incurred in engaging, registering and conveying him to the depôt, and in default of payment of such fine with imprisonment which may extend to two months, and such emigrant may forthwith be discharged from the depôt.

A certificate signed by the Emigration Agent that reasonable cause for refusing to produce the emigrant's instrument has not been shown, shall be admissible as *prima facie* evidence in any proceeding taken under this section.

A certificate signed by the Emigration Agent, stating the cost incurred in engaging, registering and conveying the emigrant to the depôt, shall be conclusive evidence of the amount of such cost.



Every fine levied under the provisions of this section shall be paid to the Emigration Agent.

**34.** If within thirty days after the arrival at a depôt of any emigrant, the Emigration Agent does not offer to ratify such contract in manner aforesaid,

*Procedure if Agent neglects to ratify contract.*

or if the Emigration Agent, without the consent of the Local Government, refuses to be bound by the contract made with the emigrant,

the Local Government, or such officer as it may from time to time appoint in this behalf, may order the Emigration Agent to pay to such emigrant such sum of money as is necessary to enable him, together with the dependents (if any) upon him, to return to the place where he was registered, and also to pay him a reasonable sum by way of compensation, and in such case the emigrant shall be released from his contract.

**35.** When the contract, not being a contract to serve a particular employer, has been ratified by the Emigration Agent, the emigrant shall be deemed to have contracted with the Secretary of State for India in Council to proceed to British Burma, and there to labour according to the terms of his contract in any place and mode which, consistently with such terms and with the provisions of this Act, the Chief Commissioner or any officer appointed by him in that behalf may from time to time direct.

When the contract, being a contract to serve a particular employer, has been ratified by the Emigration Agent, the emigrant shall be deemed to have contracted with the Secretary of State for India in Council to proceed to British Burma and there to labour for such employer; and such employer shall be bound to repay to the Immigration Agent all expenses incurred under this Act in respect of the immigrant and his dependents up to the time when the immigrant is delivered to his employer.

#### *Emigrant vessels and embarkation of Emigrants.*

**36.** When the contract of any emigrant has been duly ratified as aforesaid, he may be forwarded to British Burma, together with his registered dependents (if any).

*When contract is ratified, emigrant may be forwarded to British Burma.*

**37.** It shall not be lawful to receive any emigrant on board any vessel unless a license to carry emigrants in such vessel has been obtained from the Local Government of the port of embarkation.

The granting or withholding of any such license shall be in the discretion of the Local Government.

**38.** Every person obtaining a license under the last preceding section shall be bound to comply with the provisions of this Act and the rules made hereunder, so far as such provisions and rules relate to him.

And any such person failing to comply with any of such provisions or rules shall be liable to a fine not exceeding one thousand rupees.

**39.** Before leaving the port of embarkation, the Emigration Agent shall furnish the master of any vessel licensed to carry emigrants with a list

*List of emigrants.*

specifying as accurately as may be the names, ages and occupations, and the names of the fathers of the emigrants on board, and the names of their dependents (if any);

and the master shall obtain from the Emigration Agent and the Medical Inspector of Emigrants certificates under their respective hands, to the effect that they have in respect of the emigrants and dependents proceeding in such vessel done all that is hereinbefore required to be done on the part of such Emigration Agent and Medical Inspector respectively, and that, to the best of their knowledge, all the directions herein contained for ensuring the health, comfort and safety of the emigrants and dependents have been duly complied with, as well as all rules for the time being in force under section eighty-six.

**40.** If any emigrant without sufficient cause refuses or neglects to embark when called upon by the Emigration Agent so to do,

*Procedure if emigrant refuses to embark.*

it shall not be lawful to compel such emigrant or his dependents (if any) to embark, or to put him or them on boardship against his will, or to detain him or them against his or their will at the depôt or elsewhere; but nothing in this section shall diminish or affect the civil or criminal liabilities which such emigrant incurs by reason or in respect of his refusal or neglect aforesaid.

*Explanation.*—The arbitrary refusal of any such dependent to embark shall not be deemed 'sufficient cause' within the meaning of this section.

Every case in which an emigrant is charged under this section before a Magistrate of Police in a Presidency town shall be heard and determined in a summary manner; and every such emigrant shall on conviction, whether by such Police Magistrate or any other Magistrate, be punished in the manner provided in section 492 of the Indian Penal Code for the punishment of offences under that section.

**41.** The Emigration Agent shall, before the embarkation of any emigrant, ascertain that he has in his possession the instrument mentioned in section eighteen.

*Procedure as to emigrant's instrument.*

If it appear to the satisfaction of the Emigration Agent that any emigrant has lost such copy, the Agent may furnish him with another copy of such instrument to be made from the copy forwarded by the Magistrate under section eighteen, and shall thereupon allow such emigrant to embark.

**42.** The offices of Emigration Agent and of Medical Inspector of Emigrants may be held by the same person; but in such case he shall perform only such of the duties hereinbefore prescribed for the two offices as are necessary for carrying out in substance the provisions of this Part.

*Provision for offices of Emigration Agent and Medical Inspector being held by the same person.*

### PART III.

#### DEBARKATION AND TRANSIT TO DISTRICTS OF LABOUR.

##### *Officers and Depôts at ports of debarkation.*

**43.** The Chief Commissioner shall, at each port of debarkation, appoint an Immigration Agent and a Medical Inspector of Immigrants, and shall, by notification in the *British Burma Gazette*, define the

*Immigration Agent and Medical Inspector of Immigrants.*

local limits within which every such Agent and Inspector shall exercise the powers conferred upon him by this Act. Such Agent and Inspector may be suspended or removed at the pleasure of the Chief Commissioner.

44. At every such port the Immigration Agent shall establish a suitable dépôt for immigrants under this Act, and provide them and their dependents (if any) with proper and sufficient lodging, food, clothing and medical attendance in such dépôt until they are despatched to the place of labour.

Such dépôt shall be at all times open to the inspection of the Medical Inspector of Immigrants.

*Procedure on arrival of Vessel carrying Immigrants.*

45. Upon the arrival at any port of debarkation of any vessel carrying immigrants, the Master of such vessel shall at once report his arrival to the Immigration Agent, and no immigrant on board shall be allowed to land without the permission of such Agent first obtained.

Any Master of a vessel who allows any immigrant to land without such permission may be punished by a fine which may extend to fifty rupees for each person so landed.

46. Upon receipt of the report of arrival of any vessel carrying immigrants, the Immigration Agent or such other officer as he deposes in this behalf, shall forthwith go on board such vessel and satisfy himself that the vessel has on board its proper list of immigrants, and shall compare the immigrants on board with the list.

The Medical Inspector shall also, as soon as may be, examine the immigrants, in order to ascertain whether any of them are suffering from contagious or infectious disease.

Any immigrant suffering under any such disease may, if the Medical Inspector thinks fit, be removed to a proper hospital for treatment.

47. The Immigration Agent may if he thinks fit, and shall on complaint made by any of the immigrants, inquire into the treatment of the immigrants during the voyage, and submit a report thereon to the Chief Commissioner.

*Assignment of Immigrants.*

48. The Chief Commissioner may from time to time make rules consistent with this Act regulating—

- (a) applications to the Immigration Agent by persons desiring to employ immigrants,
- (b) the terms on which the Agent shall assign immigrants to such persons respectively,
- (c) the terms on which immigrants shall be allowed to labour on their own account,
- (d) the mode in and terms on which immigrants contracting to serve a particular employer shall be sent to their place of labour.

All such rules shall be published in the *British Burma Gazette*.

49. In assigning immigrants to particular employers, the Immigration Agent shall take care that they are not separated from their dependents.

50. The assignment may be made in such form as the Chief Commissioner shall by rule direct, and the Immigration Agent shall send each employer a copy authenticated by himself of the entry forwarded to him by the Emigration Agent under section thirty-two.

Such copy is hereinafter called "the employer's instrument."

51. The Immigration Agent shall endorse on the instrument of every immigrant assigned under section fifty an entry showing—

- (a) the name and residence of his employer, and
- (b) the period for which the immigrant is so assigned.

PART IV.

THE LABOUR DISTRICTS AND RELATIONS OF EMPLOYER AND IMMIGRANT.

*Inspectors of Immigrants.*

52. The Chief Commissioner may appoint so many Inspectors and Assistant Inspectors of Immigrants as he thinks proper, and may from time to time define, by notification in the *British Burma Gazette*, the local limits within which each such Inspector and Assistant Inspector shall exercise and perform the powers and duties conferred and imposed on him by this Act.

The Chief Commissioner may confer all or any of the powers of a Magistrate on such Inspectors and Assistant Inspectors; and they shall be public servants within the meaning of the Indian Penal Code.

53. Every employer of immigrants under this Act shall, on such days and in such mode as may from time to time be prescribed by rule, under section eighty-seven, make out in writing, and deliver to the Inspector of Immigrants, a return of the number of immigrants so employed by him and their dependents (if any), and a return of the sickness and mortality among them during the preceding six months.

54. Any employer refusing, or wilfully omitting, to send in any such return as mentioned in the last preceding section, or knowingly sending in an incorrect return, shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees;

and a certificate under the hand of the Inspector or to whom such return ought to have been sent, stating that such return has not been received, or is incorrect as aforesaid, shall be received as *prima facie* evidence of the truth of such statement.

55. Every Inspector of Immigrants shall, so often as may be directed by the Chief Commissioner, visit all lands and houses within the limits of his authority on or in which any immigrant is employed, and inspect every building or place in any



way used by or for any such immigrants, or in or on which any such immigrants are employed and investigate the condition of such immigrants; and for such purpose the Inspector may require that any immigrant shall be produced before him with all papers relating to his contract under this Act, and may make such enquiries as may to him seem proper.

**56.** Any Magistrate exercising jurisdiction in the district, and any person authorized by him in writing in this behalf may at any time—

(a) enter and inspect any building or place wholly or partially used by or for immigrants,

(b) require that any immigrant or dependent be brought before him, and

(c) make any enquiries which he thinks proper touching the condition or treatment of any immigrant or dependent.

**57.** Any employer, and any person acting under his orders or on his behalf, who wilfully obstructs or impedes any visit, entry, inspection or enquiry under section fifty-five or section fifty-six, shall be liable for every such offence to a fine which may extend to five hundred rupees.

*Suspension or Cancellation of Assignment.*

**58.** The Inspector of Immigrants, within the local limits of whose authority any immigrant is employed, may suspend, for such period as he thinks fit, the assignment of such immigrant, or any particular term of his contract under this Act, if he be in the judgment of the Inspector temporarily incapacitated for the performance thereof by reason of sickness, or other sufficient cause:

Provided that every such immigrant shall, during such incapacity, receive from his employer such subsistence money not exceeding his wages as the Inspector thinks sufficient.

**59.** If any immigrant is compelled to perform any species of labour for which he is at the time manifestly unfit, or which is at variance with the terms of his assignment, the person so compelling him shall, on conviction by a Magistrate, be liable to a fine not exceeding one hundred rupees.

**60.** If, in the opinion of the Inspector of Immigrants, any immigrant is permanently incapacitated for the performance of his contract, according to the terms of his assignment, the Inspector shall certify to that effect in writing, and deliver such certificate to the employer of such immigrant, or to his manager or agent, and from the date of such delivery the assignment of such immigrant shall be wholly vacated.

The Inspector shall report every such case to the Local Government, and the Local Government shall either provide for the employment and support of the immigrant and his dependents, or return them to the place at which they were registered.

*Provisions for the health and comfort of Immigrants.*

**61.** Every employer of immigrants shall be bound to provide for them sufficient and proper house accommodation, water-supply and sanitary arrangements, and such food as the Chief Commissioner may from time to time direct.

**62.** Any Inspector or Assistant Inspector who is himself a Magistrate, may institute within the local limits of his jurisdiction, a local enquiry whether any employer has provided for his immigrants sufficient and proper house-accommodation, water-supply, sanitary arrangements or food.

At the instance of any Inspector or Assistant Inspector, a similar enquiry may be made by any Magistrate.

Every such enquiry shall be dealt with and conducted as an enquiry by a Magistrate under the Code of Criminal Procedure.

**63.** Any person disobeying rules passed under section eighty-seven, clause (c), shall be liable to a fine not exceeding five hundred rupees, and the convicting Magistrate may order compliance with such rules by the person bound to obey the same within a reasonable time to be fixed in the order.

If such person wilfully omits to comply with such order, he shall be liable to a fine not exceeding fifty rupees a day for every day that such omission continues.

If such person is an agent and fails to pay the fine, such fine shall be charged on the employer's land and shall be recoverable in the manner provided by section ninety-one.

**64.** Wherever such hospital accommodation or medical charge, as required by rules made under section eighty-seven, or medicines of such quality and kind, and according to such scale as aforesaid, have not been provided, the employer or other person wilfully neglecting to provide the same shall be liable to a fine not exceeding one hundred rupees for every week during which any such default continues.

*Complaints against Immigrants.*

**65.** Any immigrant who voluntarily and without reasonable cause absents himself from his employer's service,

or without reasonable cause neglects or refuses to labour as required by his employer or according to the terms of his contract,

may, on conviction by a Magistrate, be sentenced to lose all claim to wages or allowances during such absence, neglect or refusal, and also to forfeit to his employer a sum not exceeding eight annas for each day during which such absence, neglect or refusal has continued; and in case such absence, neglect or refusal has exceeded seven days, or in case such immigrant has been already convicted of the same offence within a period of three months, he may be further sentenced at the request of the employer to imprisonment for fourteen days.

*Explanation.*—Ill-treatment of such immigrant by his employer, or the neglect of the employer to fulfil any condition of the contract, may be 'reasonable cause' within the meaning of this section.

66. If any immigrant deserts or attempts to desert from his employer's service, such employer or any other person acting in his behalf may, without warrant, and without the assistance of any police officer (who, nevertheless, shall be bound to give such assistance if called upon to do so), apprehend such immigrant wherever he may be found:

Provided that if he be found in the service of another employer, he shall not be arrested without a warrant.

The employer or other person apprehending an immigrant under this section shall, within a reasonable time after such apprehension, give him in charge at the nearest police station, and there enter the charge upon which he has been apprehended.

67. Any immigrant so given in charge shall be conveyed, without delay, to the nearest Magistrate having jurisdiction.

If the place from which such immigrant is charged with having deserted be within the jurisdiction of such Magistrate, he shall himself adjudicate upon the charge; but if not, he shall forward the said immigrant, under custody, to the Magistrate within the local limits of whose jurisdiction such place is situate, who shall adjudicate upon such charge.

68. Every immigrant deserting from his employer's service shall be liable to imprisonment which may extend to one month.

Every immigrant who after having been so convicted again deserts from his employer's service, shall be liable to imprisonment which may extend to two months.

Every immigrant who after having been twice so convicted again deserts from his employer's service, shall be liable to imprisonment which may extend to three months.

69. Whenever any immigrant has actually suffered imprisonment amounting in the whole to six months for desertion or unlawful absence from his employer's service, the Inspector shall, if the employer so desire, cancel the assignment of such immigrant by endorsement on the immigrant's instrument, or, if that is not forthcoming, by any writing under his hand.

70. All the provisions of this Act regarding the desertion or unlawful absence of immigrants shall apply to immigrants who desert from any Government dépôt, or while in transit to the district in which they are assigned to labour;

and such immigrants may be tried either in such district or in the district in which they may be apprehended.

71. Whoever knowingly and wilfully entices away, harbours, or employs, or attempts to entice from his employment or from any dépôt any immigrant before he has been lawfully released from his contract, shall be liable to a fine not exceeding five hundred rupees, and the convicting Magistrate may award to the employer of such immigrant the whole or any portion of such fine.

72. The employer, or any person authorized to act for the employer, of any immigrant sentenced to imprisonment for any offence under this Act, may apply to the Magistrate, at any time before the expiry of such sentence, that such immigrant be made over to him for the purpose of completing his term of labour;

and the Magistrate may, if he see good cause, make over such immigrant to his employer, and in that case the Magistrate shall cancel the remainder of the sentence passed on the immigrant, and shall endorse on his instrument, or, if such instrument is not forthcoming, shall give him, a memorandum of such cancellation.

73. When any immigrant has been sentenced to imprisonment for any offence under this Act, the Magistrate shall (subject to the provisions of section sixty-nine) make over such immigrant on the termination of his imprisonment to any person appointed on the part of his employer to receive charge of him;

and no conviction under this Act, or imprisonment under such conviction, shall, save as aforesaid, operate as a release to any immigrant from the terms of his contract:

The period of imprisonment shall in no case be prolonged by reason of there being no person present on the part of the employer to take charge of the immigrant at the expiry of his sentence; but such immigrant shall, in that case, be sent to the place, or principal place of business, of such employer, and the expense of so sending him shall be levied from the employer in the manner provided by section ninety-one.

74. The duration of every unlawful absence from labour, of which any immigrant may be convicted, and every period of imprisonment for any offence under this Act, shall, on the request of the employer, be endorsed by the convicting Magistrate on the employer's instrument,

and no such period of imprisonment or unlawful absence so endorsed shall be reckoned as part of the term for which the immigrant is bound to serve, but such term shall extend to such further period as is equivalent to the aggregate amount of the imprisonment and unlawful absence so endorsed.

#### *Complaints against employers.*

75. If any immigrant states to his employer, or to any person acting for such employer, that he desires to make a complaint to the Inspector of Immigrants of personal ill-usage or breach of any provision of this Act on the part



of such employer or other person, the person to whom such statement has been made shall, within forty-eight hours, send notice thereof in writing to the Inspector, and in default of so doing, such person shall be liable to a fine not exceeding one hundred rupees.

**76.** Whenever any Inspector of Immigrants receives such notice in writing as aforesaid, or has other reasonable grounds for believing that any immigrant within the local limits of his jurisdiction has been injured by personal ill-usage or breach of any provision of this Act as aforesaid, he shall, so soon as conveniently may be, make full enquiry into the matter complained of.

**77.** If, upon such enquiry, the Inspector finds that the complaint is untrue or frivolous or vexatious, he shall enter in his book the particulars of such complaint, and a short statement of the grounds of his finding respecting it, and shall dismiss the complaint;

and in such case shall endorse on the employer's instrument the number of days during which the complainant has been absent from work in consequence of such enquiry,

and such number of days shall be added to the period for which the complainant had contracted to serve,

and every such endorsement shall be conclusive evidence that such immigrant has absented himself from his labour without sufficient cause during the number of days so endorsed.

When the complaint is frivolous and vexatious, the complainant shall be liable on conviction before a Magistrate to a fine not exceeding five rupees.

**78.** If, upon enquiry as aforesaid, the Inspector is of opinion that the complaint is well founded, he shall, if a Magistrate, dispose of the case in due course of law.

If the Inspector is not a Magistrate, he shall without delay send the complainant and his witnesses to the nearest Magistrate, and such Magistrate shall thereupon dispose of the case in due course of law.

**79.** If, upon the complaint of any immigrant, it is proved to the satisfaction of the Magistrate that the wages of such immigrant are in arrear to an amount exceeding the total of his wages for two months, such Magistrate may award to the complainant the amount which appears to be then due to him; and also, by way of compensation, such further sum, not exceeding that amount, as appears to the Magistrate to be just; and in case of default, the entire sum shall be recovered in manner provided by section ninety-one, and shall be paid to the complainant.

**80.** If any employer, or any person placed in authority over any immigrant by such employer, is convicted of any offence causing injury to the person or property of such immigrant and triable under the Code of Criminal Procedure by the Court of Session;

or if any such employer, or other person as aforesaid, is twice convicted of any such offence against such immigrant triable under the said Code by a Magistrate;

or if it be proved before a Magistrate that the wages of such immigrant are in arrear to an amount exceeding the total of such wages for three months;

or if a Magistrate, on the report of the Inspector, and after due enquiry in the presence of the parties, is satisfied that any immigrant has been subjected to ill-usage by such employer or any other person placed in authority over the immigrant by such employer, or has been compelled by such employer or person to perform any labour when known to such employer or person to be unfit for it,

the Magistrate may, if he think fit, on the application of the immigrant, in each of such cases, cancel the assignment of such immigrant, and award to him, in addition to the wages (if any) due for service performed, compensation not exceeding thirty rupees.

Every such cancelment shall be certified by the Magistrate on the back of the immigrant's instrument, or if such instrument be not forthcoming, by writing under the Magistrate's hand delivered to the immigrant.

The compensation may be recovered in manner provided by section ninety-one.

#### *Determination of Assignments and Contracts.*

**81.** Every immigrant assigned under this Act, on completing the term of his assignment or on the avoidance of the same may appear before the Inspector or Immigration Agent, who shall, on being satisfied that the term has come to an end, make an entry to that effect on the immigrant's instrument.

**82.** Any employer or agent forcibly or fraudulently detaining an immigrant after the completion or avoidance of his assignment, or wilfully failing to give notice of such completion in accordance with rules prescribed under section eighty-seven, shall be liable to fine not exceeding five hundred rupees.

**83.** Any immigrant who is not assigned under this Act may redeem the unexpired term of his contract of service by paying to the Immigration Agent such sum of money as will repay the expense incurred by Government under this Act and chargeable to such immigrant after taking into account any repayment already made by him; and the certificate of the Immigration Agent shall be conclusive evidence of the sum so chargeable.

**84.** Any immigrant who is assigned under this Act, and who is desirous to redeem the unexpired term of his contract, may demand to be taken or allowed to go before the Inspector of Immigrants within the local limits of whose authority he may be employed.

The Inspector shall then inform him what is the price at which his contract may be redeemed;

and on his depositing that price in the hands of the Inspector, the Inspector shall give notice to the employer that such immigrant requires him, within one week, to show cause why such immigrant should not redeem his contract for the sum so deposited;

and if no sufficient cause be shown within that time or such enlarged time as the Inspector deems reasonable, he shall require the production of the immigrant's instrument and endorse thereon a certificate of redemption, and out of the sum in deposit the employer of such immigrant shall be paid the value of the unexpired term of assignment.

From and after the date of such endorsement the immigrant's contract shall be deemed to have determined.

The value of the unexpired term of assignment shall be such as is provided for by the terms of the assignment, or as may be fixed by any rules made under section eighty-seven, clause (g), and in force at the date of the assignment.

85. Every immigrant whose contract has been completed or otherwise determined, shall be entitled to receive forthwith from the Immigration Agent a certificate of release in such form as may from time to time be prescribed by the Chief Commissioner.

## PART V.

### SUBSIDIARY RULES.

86. The Local Government of every port of embarkation under this Act may from time to time make rules consistent with this Act to regulate the following matters—

- (a) the fees payable under section fourteen;
- (b) the form of notice of the arrival of emigrants at depôts;
- (c) the management and regulation of depôts;
- (d) the medical care of emigrants during their residence at the depôts and during transport;
- (e) the clothing to be supplied to emigrants during transport;
- (f) the mode of applying for licenses under section thirty-seven;
- (g) the survey of emigrant vessels;
- (h) the procedure on embarkation;
- (i) the space to be provided for emigrants on board ships sailing from ports of embarkation under this Act;
- (j) the provisions, fuel and water to be laden on board such vessels, and the daily allowance to be issued to each emigrant;
- (k) the medical officers, medicines and medical requirements to be on board such vessels;
- (l) the ventilation and cleanliness of vessels during the journey, the control of officers, cooks and other servants, and generally the accommodation of emigrants.

87. The Chief Commissioner may from time to time make rules consistent with this Act to regulate the following matters:—

- (a) the transport of immigrants from ports of debarkation under this Act to the places of their respective employments, their medical inspection

during such transport, their detainer at any place on the way on account of sickness, and the accommodation, support and medical treatment of immigrants so detained;

(b) the diet, clothing, medical attendance and management of immigrants in transit;

(c) the hospital-accommodation, medicine and medical attendance to be provided by employers for their immigrants at the place of employment;

(d) the periodical inspection of immigrants: the books to be kept by Inspectors of Immigrants; and the returns to be made by employers of immigrants;

(e) the house-accommodation, water-supply, sanitary arrangements and supply of suitable food to be provided by employers for their immigrants;

(f) the notice to be given and forms to be observed on the termination of assignments of immigrants;

(g) the terms on which contracts and assignments of service may be redeemed;

(h) the hospital-accommodation and medical care of labourers, and the nature, quality and quantity of medical drugs and other stores to be provided for them;

(i) and generally to provide for the security, well-being, and protection of immigrants.

88. All rules made under sections eighty-six and eighty-seven shall be published—

in the case of rules made under section eighty-six, in the local official Gazette;

in the case of rules made under section eighty-seven in the *British Burma Gazette*;

and shall thereupon have the force of law.

Whoever wilfully contravenes any of the said rules, for the breach whereof no penalty is hereinbefore specially provided, may for every such offence be punished with fine which may extend to one thousand rupees, and in default of payment, with imprisonment for a term which may extend to six months.

## PART VI.

### MISCELLANEOUS.

89. If any employer's instrument or any immigrant's instrument be lost or destroyed, the Immigration Agent shall, on application of the employer or immigrant (as the case may be), and on payment of such fee as the Chief Commissioner may fix in this behalf, send the applicant a copy of the instrument so lost or destroyed; and for the purposes of this Act, every copy so delivered shall be deemed to be the original.

Copies made under Act to be deemed evidence of contract.

90. All copies made under this Act shall be evidence of the contracts to which they respectively relate.

91. All balances due from any employer of immigrants under the terms of the assignments made to him under this Act, may be levied by the Magistrate either by distress and



sale of any moveable property belonging to such employer, or as if they were land-revenue due on account of the land on which the immigrants assigned to such employer are placed.

If the full amount is not recovered by the means aforesaid, the Chief Commissioner may declare the assignment of immigrants to such employer to be void so far as regards all or any of such immigrants, and the labour of the immigrants whose assignment is so vacated shall be again at the disposal of the Chief Commissioner according to section thirty-five.

92. All contracts for service in British Burma under the Chief Commissioner which have heretofore been entered into shall be construed as if, after the words "Secretary of State for India," the words "in Council" were inserted.

#### SCHEDULE A.

(See section 10).

##### RECRUITER'S LICENSE.

Office of the Emigration Agent for British Burma at

A. B. is hereby licensed under the British Burma Labour Law, 1876, to act as a recruiter in the district of

for

the purpose of inducing and engaging persons to proceed to British Burma for the purpose of labouring for hire on behalf of the Chief Commissioner [or E. F., or as the case may be].

This license will be in force for one year only from this date.

Dated the                      day of

(Sd.) C. D.,

Emigration Agent.

#### SCHEDULE B.

(See section 14).

##### CERTIFICATE OF MEDICAL OFFICER AS TO HEALTH OF INTENDING EMIGRANT.

I hereby certify that I have this day examined A. B., and that he is, to the best of my belief and judgment, in a fit state of health, and able, in point of physical condition, to proceed to British Burma [and to work there].\*

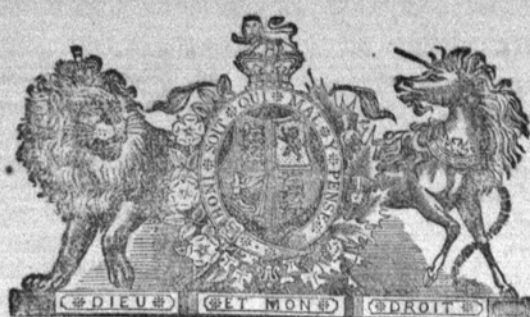
(Sd.) C. D.,

[Here add designation of examining officer.]

\* These words to be omitted in case of women and children not engaging for labour.

WHITLEY STOKES,

Secretary to the Govt. of India.



# The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 5, 1876. { Register  
No. 75.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 18th January 1876, and is hereby promulgated for general information:—

ACT No. II OF 1876.

### THE BURMA LAND AND REVENUE ACT, 1876.

#### CONTENTS.

##### PREAMBLE.

##### PART I.

##### PRELIMINARY.

##### SECTION.

1. Short title.
- Local extent.
- Commencement.
2. Repeal.
3. Interpretation-clause.

##### PART II.

##### OF RIGHTS OVER LAND.

4. Lands excluded from the operation of Part II.
  - (a) Reserved forests.
  - (b) Fisheries.
  - (c) Public roads, &c.
  - (d) Towns.
  - (e) Dwelling-places.
  - (f) Cantonments.
  - (g) Civil stations.
  - (h) Lands of religious and educational institutions.
- Power to exclude other land.

##### SECTION.

5. Power to define boundaries of excluded lands.
6. Rights which may be acquired over land.
7. Status of landholder how acquired.
8. Landholders' rights defined.
9. Landholders out of possession when Act comes into force.  
Landholders relinquishing possession within three years from Act coming into force.  
Forfeiture of their status by neglect to assert it.
10. Applications by them for possession how dealt with.  
Suits by them on application being rejected.  
Forfeiture of their status by neglect to institute such suit.
11. Landholders relinquishing possession after three years from Act coming into force.
12. Right of landholder to make over land temporarily to revenue officer,
13. and to recover possession within twelve years.
14. Applications to recover possession by persons claiming as succeeding to the rights of the landholder.
15. Declaration and record of original acquisition of landholder's status.
16. Cancellation of such declarations and records.  
Fresh declarations.
17. Questions as to original acquisition or as to the loss of landholder's status how to be dealt with by civil Courts.
18. Power to make rules for the disposal of available lands.
19. Temporary occupation of available land.
20. Allotment of grazing grounds.
21. Allotments to Toungya cutters.
22. Bar to acquisition of rights over lands disposed of or allotted under sections 18, 20 and 21.



## PART III.

## OF REVENUE AND TAXES.

## A.—Of Land-Revenue.

## SECTION.

23. Land liable to land-revenue assessment.
24. Mode and amount of assessment.
25. Rates may be altered.
26. Right to a settlement.
27. Nature of settlement.
28. Rights conferred by settlement.
29. Term of settlement.
30. Continuance of expired settlement until new settlement is made.

## B.—Of the five per cent. cess.

31. A five per cent. cess to be levied.
32. How to be applied.

## C.—Of the Toungya tax.

33. Toungya tax.

## D.—Of the Capitation-tax and the Land rate in lieu thereof.

34. Capitation-tax.
35. Land rate in lieu of capitation-tax.
36. Exemption from capitation-tax and land rate.

## E.—Of personal liability for certain Revenue and Taxes.

37. Personal liability for land-revenue, 5 per cent. cess, and land rate in lieu of capitation-tax.
38. Personal liability for tax on families.

## F.—Of the manufacture of Salt, and of licenses to prepare and collect Cutch, Beeswax, &amp;c.

39. Power to make rules for—  
licensing salt-manufacture;  
imposing salt-duty;  
composition with licensees.  
Penalty for manufacturing or storing salt without a license.
40. Power to make rules regarding collection and preparation of cutch, beeswax, &c.

## G.—Miscellaneous.

41. Year of assessment.
42. When increase of rates takes effect.

## PART IV.

## OF ARREARS AND THE MODE OF RECOVERING THEM.

43. Revenue, &c., when due, where and to whom payable.
44. "Arrear" and "defaulter" defined.
45. Proceedings against defaulters for recovery of arrear.
46. Proceedings against the land.
47. Where there is a permanent heritable and transferable right in such land.
48. Title conferred by purchase at the sale under section 47.
49. Proceedings against the land where no permanent heritable and transferable right exists.
50. Effect of proclamation published under section 49.
51. Costs of proceedings for recovery of arrears.
52. Proceedings against defaulting revenue officers.
53. Proceedings against sureties of defaulters and revenue officers.

## PART V.

## MISCELLANEOUS.

54. Erection and repair of boundary-marks.
55. Appeals.

## SECTION.

56. Bar to jurisdiction of civil Courts.
57. Additional powers which may be conferred on revenue officers.
58. Additional powers to make rules.
59. Penalty for breach of rules.
60. Publication of rules.  
Force of rules.
61. Consolidation and republication of rules.

SCHEDULE.—Towns in which land-rate in lieu of capitation-tax is levied.

*An Act to declare the law relating to interests in land and to regulate the assessment and collection of land-revenue, capitation-tax and other taxes in British Burma.*

WHEREAS it is expedient to declare the law

Preamble. relating to the acquisition by private persons of rights

in land in the province of British Burma;

And whereas it is expedient also to consolidate and amend the law relating to the assessment and collection of land-revenue, capitation-tax, and certain other taxes in the said province; It is hereby enacted as follows:—

## PART I.—PRELIMINARY.

1. This Act may be called "The Burma Land and Revenue Act, 1876."

Short title.

It extends to all the territories now under the administration of the Chief Commissioner of British Burma except the Hill District of Arakan, and except such other places as the said Chief Commissioner may from time to time, by notification in the *British Burma Gazette*, and with the previous sanction of the Governor General in Council, exempt from its operation;

And it shall come into force on such date as the Chief Commissioner, with the previous sanction of the

Governor General in Council, may direct by notification in the said Gazette.

2. On and from the date on which this Act comes into force, Act XXXV of 1852 (*for the abolition of the Poll-tax within the towns of Akyab and Kyauk Phyoo, in the province of Arracan, and for levying a tax on lands covered by dwelling-houses within those towns*), and all regulations and rules (if any) relating to any of the matters provided for by this Act, and then having the force of law, shall be repealed.

3. In this Act, unless there is something repugnant in the subject or context—

(a.) Land is said to be in the possession of a person under this Act

(1) when it is occupied by him, or by his servant, agent, tenant or mortgagee, or by some other person holding under him;

(2) when he, his servant, agent, tenant, mortgagee or other person holding under him, has paid the revenue which fell due in respect of such land during the last preceding year of assessment as fixed under section forty-one;

- (3) if such land, left fallow in the ordinary course of husbandry, was, when last cultivated, cultivated by him, his servant, tenant, agent or mortgagee, or by some other person holding under him :

Provided that no person shall be deemed to be in possession merely on the grounds mentioned in the second or third clause of this definition, of any land which is occupied by a person not holding under him, or of any land which he has relinquished by a notice in writing presented to a revenue officer at such time of the year as the Chief Commissioner may by rule from time to time appoint in this behalf :

(b.) "Revenue officer" means any person whom the Chief Commissioner may appoint, by name or as holding an office, to do—

(1) anything required by this Act to be done by a revenue officer ;

(2) anything to be done by a Government officer under this Act or under any rule made under this Act, and for the doing of which no agency is specially provided by this Act :

(c.) "Notification" means a notification published in the *British Burma Gazette*.

## PART II.—OF RIGHTS OVER LAND.

Lands excluded from the operation of Part II. 4. Nothing contained in this Part shall apply to the following :—

(a.) Land included in any forest constituted 'a reserved forest' under the law for the time being in force :

(b.) Land included in any fishery demarcated under the Burma Fisheries Act, 1875 :

(c.) The soil of any public road, canal, drain or embankment :

(d.) Land included within the limits of any town :

(e.) Land appropriated to the dwelling-places of any town or village :

(f.) Land included in any military cantonment :

(g.) Land included in any civil station :

(h.) Land belonging when this Act comes into force to the site of any monastery, pagoda or other sacred building, or of any school, and continuing to be used for the purposes of such monastery, pagoda, building or school.

The Chief Commissioner may from time to time by notification exclude any other land from the operation of this Part.

5. When the boundaries of any lands exempt or excluded under section four from the operation of this Part need definition for the purposes of that section, and no other mode of defining them is provided by law, the Chief Commissioner shall cause them to be defined by the revenue officer.

If, before they are defined, any question arises as to whether any land is included within them, such question shall be decided by the revenue

officer, whose decision, subject to appeal and review as hereinafter provided, shall be final.

6. No right of any description shall be deemed to have been or shall be acquired by any person over any land to which this Part applies, except the following :—

(a) rights created by any grant or lease made by or on behalf of the British Government ;

(b) rights acquired under sections twenty-seven and twenty-eight of the Indian Limitation Act, 1871 ;

(c) rights created or originating in any of the modes hereinafter in that behalf specified ;

(d) rights legally derived from any right mentioned in clauses (a), (b) and (c) of this section.

7. Except as provided in section twenty-two, Status of landholder any person having been in how acquired. possession of any culturable

land for twelve years continuously, and having during that period regularly paid the revenue due thereon, or held the same under an express exemption from revenue, shall be deemed to have, upon the expiration of that period, acquired the status of a landholder in respect of such land :

Provided that such status shall not be deemed to have been acquired by any possession which terminated more than twelve years prior to the date on which this Act comes into force.

*Explanation 1.*—When land in the possession of one person comes immediately into the possession of another, by transfer or succession, the possession is deemed to be continuous, and the latter may, in reckoning his length of possession, add the possession of the former to his own.

*Explanation 2.*—When any revenue has been paid in respect of any land by any person holding such land under the person in possession thereof, such revenue shall, for the purposes of this section, be deemed to have been paid by the person so in possession.

8. A landholder shall have a permanent heritable and transferable right of use and occupancy in his land subject only—

(a) to the payment of all such revenue, taxes, cesses and rates as may from time to time be imposed in respect of such land under any law for the time being in force ;

(b) to the reservation in favour of Government of all mines and mineral products, and of all buried treasure, with full liberty to work and search for the same, paying to the landholder only compensation for surface damage as estimated by the revenue officer.

9. *First Clause.*—Any person having acquired the status of a landholder in respect of any land before the date of this Act coming into

force, and having been out of possession of such land on the said date, may, within three years from the said date or within twelve years from the date on which he was last in possession, whichever first expires, proceed to recover possession of the said land in the manner hereinafter provided, that is to say

(a) if no other person is in possession of the same, he may resume possession thereof ;

(b) if any other person is in possession of the same, he may apply to the revenue officer to be reinstated in possession thereof.



*Second Clause.*—Any person having the status of a landholder in respect of any land and being in possession of such land on the date on which this Act comes into force, and (except as provided in section twelve) voluntarily relinquishing possession of such land within the three years next following such date, may, at any time before the expiry of the said period of three years, proceed to recover possession of the same in manner provided in the first clause of this section.

*Third Clause.*—All persons entitled to resume possession of lands or to apply to the revenue officer under the first or second clause of this section and neglecting to resume possession or apply in manner aforesaid within the periods limited by the said clauses respectively, shall forfeit their status as landholders in respect of such lands.

10. On receiving any application under section nine, it shall be in the discretion of the revenue officer, after such enquiry as he thinks fit to make, either to reject such application or to put the applicant in possession of the land comprised in his application.

Any applicant whose application is rejected under this section may, within two months from the date of such rejection, institute a suit in the civil Court to recover possession of the land comprised in his application.

Any such applicant who neglects to institute such a suit within the said period of two months, shall forfeit his status of landholder in respect of such land.

11. Any landholder who, except as provided in section twelve, voluntarily relinquishes the possession of any land after the expiry of three years from the date on which this Act comes into force, shall at once forfeit his status of landholder in respect of such land.

12. Whenever any person in possession of land, and claiming the status of a landholder in respect thereof, desires temporarily to relinquish the possession of the same, he may present a petition to the revenue officer, requesting him to take over such land.

The revenue officer on receipt of such petition, if it appears to him on such enquiry as he thinks fit to make that the petitioner is entitled to such status, shall cause a notice to be published in such manner as the Chief Commissioner may by rule prescribe, declaring that he has taken over the land, and the land shall thereupon be at his disposal to be let on lease or otherwise dealt with, subject to the rights of any third parties over the land and to the right of the petitioner next hereinafter reserved.

13. The petitioner may, at any time within twelve years from the date on which the land has been taken over by the revenue officer, apply to the revenue officer to reinstate him in possession of the same.

On receiving such application, the revenue officer shall, in such manner as may be provided

by rules made under this Act and in force for the time being, give notice of the application to any person who may be in occupation under him, and shall in due time proceed to eject him, and shall put the applicant in possession of the land:

Provided that no person shall be ejected under this section from any land which, before receiving notice from the revenue officer of the said application, such person or his predecessor in interest has in any way prepared for cultivation, until the person sought to be ejected has gathered in his crop:

Provided also that no person shall be so ejected from any land which he or his predecessor in interest has planted, drained, embanked or otherwise permanently improved, until he has been paid by the applicant the value of such improvements at the date of ejection, such value to be determined, in case the parties differ, by order of the revenue officer.

14. If any person applies for possession of land under section thirteen, alleging that he is the successor in interest of the petitioner from whom such land was taken over by the revenue officer, the revenue officer may, in his discretion, reject such application, or proceed thereon under section thirteen as if it were an application by the said petitioner, and the person from whom such land has been taken, or any other person, may sue to establish his title to such land.

15. Any person being in possession of any land and asserting that he himself, or any other person through whom he claims, acquired the status of a landholder in respect of such land in the manner provided by section seven, may apply to the revenue officer to record, in a register to be provided for this purpose, a declaration of such status having been so acquired. And the revenue officer, if it appears to him after a notice of such application has been published for such period and in such manner as the Chief Commissioner may by rule prescribe, and after such enquiry as the revenue officer may think fit to make, that such status was so acquired, shall record a declaration to that effect, and furnish the applicant with a certificate of the same having been recorded.

16. If within five years from the date on which a declaration has been recorded under section fifteen, the revenue officer is satisfied that it is erroneous, he may cancel it.

Provided that no such declaration shall be so cancelled until a notice of the intention to cancel it has been published for such period and in such manner as the Chief Commissioner may from time to time by rule direct.

While any such declaration remains on the register uncanceled, no fresh declaration inconsistent therewith shall be recorded in such register.

17. Whenever a question arises in any proceeding before any civil Court as to whether any person acquired the status of a landholder in respect of any land in the manner provided by section seven, and it appears that a declaration of the fact of such status having been acquired by him has been made under section fifteen not less

than five years before the commencement of such proceeding and is still uncanceled, the Court shall decide in accordance therewith.

Whenever any such question arises in any such proceeding and it appears that no such declaration has been so made, or if made that it has been cancelled,

and whenever any question arises whether the status of a landholder, having been acquired, has been subsequently lost,

the Court shall refer such question to the revenue officer, and shall give judgment in accordance with his decision thereon:

Provided that where any party desires to appeal from the decision of the revenue officer on any question so referred, to a revenue officer of higher grade empowered to hear such appeal by the rules for the time being in force, the Court shall, on such conditions as to the furnishing of security or otherwise as it thinks fit, defer its judgment so as to admit of such appeal being preferred, and in the event of a decision being given in appeal different from that given by the revenue officer to whom the question was originally referred, shall give judgment in accordance with the decision pronounced in appeal.

18. The Chief Commissioner may from time to time make rules for the disposal by way of grant or otherwise of any land over which no person has a right of either of the classes specified in clauses (a) and (c) of section six.

Such rules may provide among other matters for the following:—

(a) the amount or kind of interest to be created in such land, and the conditions (if any) subject to which such interest may be conferred;

(b) the mode in which grants and other dispositions of the land may be made;

(c) the total or partial exemption, either absolutely or subject to conditions, of the land from revenue for a term of years or for any life or lives, or during the maintenance of any institution;

(d) the realization of any money payable in consideration of the grant or other disposition, or of any penalty payable on breach of a condition annexed to such grant or disposition, as if it were an arrear of revenue due in respect of the land by the person taking under the grant or disposition, his legal representatives or assigns.

19. The Chief Commissioner may also from time to time make rules to regulate the temporary occupation of such land as last aforesaid, and may empower any revenue officer to eject any person occupying, or continuing to occupy, such land in contravention of such rules.

20. The Chief Commissioner shall from time to time as occasion requires make rules for the allotment from the land referred to in section eighteen of grazing grounds to the inhabitants of any village in the neighbourhood whom he considers to stand in need of such allotment, and for regulating and controlling the enjoyment of such grazing grounds by persons permitted to resort thereto.

21. The Chief Commissioner shall also make rules from time to time and for different places as occasion requires—

for the allotment from the land referred to in section eighteen for the use of tribes or families

practising Toungya cultivation, of areas suitable for such cultivation of sufficient extent and situated in localities reasonably convenient for the purposes of the persons to whom they are allotted,

and for regulating and controlling the enjoyment of lands so allotted by persons permitted to resort to the same.

22. No person shall acquire, by length of possession or otherwise, any right over lands disposed of or allotted under section eighteen, section twenty or section twenty-one, beyond that which is given by the rules made under the said sections respectively.

### PART III.—OF REVENUE AND TAXES.

#### A.—Of Land-revenue.

23. All culturable land and all land which is culturable when this Act comes into force, but which subsequently becomes unculturable in consequence of the erection of buildings or otherwise by the act of man,

and all land assessed to land-revenue when this Act comes into force,

shall be liable to be assessed to land-revenue in manner hereinafter mentioned.

But nothing in this section shall apply to—

(a) land which, when this Act comes into force, belongs to the site of any monastery, pagoda or other sacred building, or of any school, and which continues to be used for the purposes of such monastery, pagoda, building or school;

(b) land exempt from assessment under the express terms of any grant made by or on behalf of the British Government;

(c) land in respect of which a Toungya tax is imposed under section thirty-three;

(d) land appropriated to the dwelling places of any town or village and exempted from the operation of the former part of this section by order of the Chief Commissioner, which order the Chief Commissioner is hereby empowered to make from time to time.

24. The assessment referred to in section twenty-three shall be either—

(a) by annual rates per acre or other superficial measure of the land, or

(b) by annual rates on trees growing on the land.

The Chief Commissioner may from time to time make rules for fixing such rates and determining under what circumstances each description of rate is to be imposed.

Subject to such rules, the nature and amount of such assessment shall be in the discretion of the revenue officer:

Provided that no assessment shall be made in derogation of the terms of any grant made by or on behalf of the British Government.

25. Subject to the rules made under section twenty-four and for the time being in force, and except as provided in that section and in sections twenty-